



Cumbria Christian Learning

Previously called

Lancashire and Cumbria Theological Partnership

Report and Unaudited Financial Statements

for the Year to

31st December 2020

Company Registration No 4412662

Registered Charity No. 1105055

CONTENTS

Page	
1	Reference and Administrative Details
2-4	Annual Report of the Council
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8-14	Notes to the accounts

CUMBRIA CHRISTIAN LEARNING

COUNCIL'S REPORT **FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees, who are directors of the Company for the purposes of company law, present their report together with the financial statements of the Charity for the year ended 31 December 2020.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Reference and Administrative Details of CCL

The members of Council, who are the trustees (for the purposes of charity law) and directors (for the purposes of company law), during the period and as at the date of signing follow:

Nominated by Carlisle Diocesan Board of Finance	Prof A S Garden Mrs V J Hallard The Revd Canon Prof R Hannaford (Chair) Mr D S Hurton Mr M D G Lawson The Revd B Lock The Rt Revd J W S Newcome Mrs A Ransome (Resigned 28 October 2020)
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Company Secretary Acting Director	Richard Jaques The Revd Canon Prof R Hannaford
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Registered Office	Church House, 19-24 Friargate, Penrith CA11 7XR
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Company Registration Number	4412662
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Charity Registration Number	1105055
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Bankers	HSBC PO Box 5 29 English Street Carlisle Cumbria, CA3 8JT
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Reporting Accountants	Dodd & Co FIFTEEN Rosehill Montgomery Way Rosehill Estate Carlisle Cumbria, CA1 2RW
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Insurers	Ecclesiastical Insurance Group Montpellier House Montpellier Gloucester, GL1 1LF
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CUMBRIA CHRISTIAN LEARNING

COUNCIL'S REPORT **FOR THE YEAR ENDED 31 DECEMBER 2020**

Structure, Governance and Management

CCL was incorporated as a company limited by guarantee on 9th April 2002 under the name of Carlisle and Blackburn Diocesan Training Institute. It was registered with the Charity Commission from 22nd July 2004. Its governing document is its Memorandum and Articles of Association. By Special Resolution of its members the name was changed to Lancashire and Cumbria Theological Partnership on 4th September 2007 and then to Cumbria Christian Learning on 5th December 2017.

The business of CCL is managed by its Council of Management who are the Directors for the purposes of the Companies Acts. The members of Council who have served during the year are listed on page 1.

Historically, CCL always had a close association with the University of Cumbria (formerly St Martin's College). In recognition of this an agreement was made with effect from 2nd November 2006 between the Diocesan Boards of Finance of Carlisle and Blackburn and the University of Cumbria to restructure the charity. As a result, membership was changed so that the two Diocesan Boards of Finance remained members and the University of Cumbria appointed two members.

Following this change of members, the two Diocesan Boards of Finance each nominated two members of Council and the University of Cumbria nominated four members of Council. All other members of Council not thereby nominated resigned.

In 2016, it was agreed by the two Dioceses and the University that the charity would operate on behalf of and be controlled in full, going forward, by the Diocese of Carlisle. On 31st August 2016, those members and Directors representing the Blackburn Diocese and the University of Cumbria resigned, and on 1st September of that year, seven new Trustees were appointed.

Cumbria Christian Learning provided the full range of ministerial learning and development activities for Carlisle Diocese. It also provides some learning and development support to other partners in the ecumenical county of Cumbria, including the Methodist and United Reformed churches.

In January 2019, a resolution was passed which would lead to the transfer of activities, staff, name, and net assets/liabilities back into ownership of the Carlisle Diocesan Board of Finance Ltd, with a view to CCL ceasing to trade and being dissolved as a charity. A majority of this transfer took place on 31 January 2019, leaving just the Initial Ministerial Education (IME1) training activities within CCL, with the intention of obtaining the appropriate contract novation with Durham University with regards to their accreditation of this training.

In July 2020 it was announced that a new theological training institution, 'Emmanuel Theological College', was to be established to serve all of the Dioceses in the North West of England, starting from 1 August 2021. As a result, new and existing ordinands will commence/continue their training with this new college. At that point, the charity will be start the process of being dissolved.

The Council of CCL monitors and assesses the major risks faced by the Company. Regular reporting by the Principal/Acting Director to the Council enables potential problems to be identified at an early stage. A fully documented risk assessment and management strategy is in place in order to mitigate the impact of the risks faced by CCL.

No Member of Council has any beneficial interest in the Company.

CUMBRIA CHRISTIAN LEARNING

COUNCIL'S REPORT **FOR THE YEAR ENDED 31 DECEMBER 2020**

Objectives and Activities

CCL's principal objective is to prepare men and women for all categories of Ordained Ministry and accredited Lay Ministry and to assist in the preparation of men and women for Reader Ministry. It provides training courses which are, where appropriate, academically validated through the University of Cumbria and Durham University.

It aims to encourage and enable the Church in the Diocese of Carlisle, and throughout the area to explore and discover those forms of ministry most appropriate to rapidly changing social and economic conditions both nationally and regionally. It also aims to encourage candidates to develop new styles of ministry recognising both the Christian tradition and the context of ministry.

In considering how the objectives of CCL are achieved the trustees have had regard to the Charity Commission's guidance on public benefit, principally with regard to the advancement of religion but also for the advancement of education. Graduates of CCL programmes enter public ministry at different levels in a variety of institutions and remain subject to the guidance given on public benefit which is, in turn, reported on by those institutions.

Achievements and Performance

Since 1 February 2019, only IME1 training has been carried out by CCL, which continued to operate under the accreditation of Durham University.

The ordination training continued successfully through 2020, with five students completing their ordination training, and six new students enrolling in September 2020.

The outbreak of the coronavirus pandemic in March 2020 had a significant impact on the way in which CCL had to operate its training. Great credit is to be paid to staff, tutors and students alike, whose hard work and ability to work flexibly enabled the training to continue, mainly online.

Financial Review

These Financial Statements cover a period of 12 months to 31st December 2020.

The work of CCL is funded mainly from two sources:

Firstly, income is received from the Diocesan 'RME Block Grants' fund, whereby CCL is able to charge the Diocese prescribed fees for those of its Ordination students who are training via CCL.

Secondly, the Carlisle Diocesan Board of Finance makes a grant to CCL, aimed to help sustain the charity during its early years as it built up student numbers and hence increases its fee income.

Total net assets at 31 December 2020 were £6,309, all being free reserves and with no restricted funds.

Council believe that sufficient reserves should be held to support the ongoing activities of CCL and ensure that liabilities can be paid when they fall due. The major source of income comes from fees which are received termly, so sufficient reserves are needed to be maintained to cover up to one term's worth of expenditure (approximately £30,000 at that time). However, as a large majority of the expenses are paid via the Diocese, this is no longer considered to be necessary and funding from the Diocese will be provided, if necessary, until the charity is dissolved in 2021.

CUMBRIA CHRISTIAN LEARNING

COUNCIL'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Financial Review (Continued)

Although the coronavirus had a significant impact on the way in which training was provided, the financial impact of the virus was a reduction in operating costs, as the majority of the usual residential and face to face training was not appropriate. The two key sources of CCL's income were unaffected by the pandemic.

The Financial Statements which follow comply with the governing document and have been prepared in accordance with the Charity Accounting Regulations and the Statement of Recommended Practice "Accounting and Reporting by Charities".

Statement of Council's Responsibilities

Company law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Company and of the income and expenditure of the Company for that period. In preparing those financial statements, the Directors are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the
- d) state whether applicable Accounting Standards have been followed, subject to any material departures disclosed

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

By Order of the Council



Mr D S Hurton

20 September 2021

CUMBRIA CHRISTIAN LEARNING

Independent examiner's report to the Trustees of Cumbria Christian Learning

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 14.

Respective responsibilities of Trustees and examiner

As the charity Trustees of Cumbria Christian Learning (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Cumbria Christian Learning are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Cumbria Christian Learning as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view'; which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



.....
Faye Armstrong FCA
Institute of Chartered Accountants in England and Wales

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

CUMBRIA CHRISTIAN LEARNING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	23,000	-	23,000	77,833
Investment income	2	47	-	47	137
Income from charitable activities					
Training courses	3	67,858	-	67,858	59,764
Total		90,905	-	90,905	137,734
EXPENDITURE ON:					
Charitable activities					
Costs of training	4	88,256	-	88,256	133,952
Total		88,256	-	88,256	133,952
NET INCOME / (EXPENDITURE)		2,649	-	2,649	3,782
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		2,649	-	2,649	3,782
Fund Balances brought forward		3,660	-	3,660	(122)
FUND BALANCES CARRIED FORWARD	10	6,309	-	6,309	3,660

The notes on pages 8 to 14 form part of these accounts.

CUMBRIA CHRISTIAN LEARNING

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	31 December 2020 £	31 December 2019 £
Current Assets			
Cash at bank		62,255	60,147
		<u>62,255</u>	<u>60,147</u>
Creditors			
Amounts falling due within one year	9	<u>55,946</u>	<u>56,487</u>
Net Current Assets		6,309	3,660
NET ASSETS		<u>6,309</u>	<u>3,660</u>
Unrestricted Funds	10		
Capital fund		18,939	18,939
General funds		(12,630)	(15,279)
Total Unrestricted Funds		<u>6,309</u>	<u>3,660</u>
Restricted Funds	10		
RTP		-	-
Total Restricted Funds		<u>-</u>	<u>-</u>
TOTAL FUNDS	11	<u>6,309</u>	<u>3,660</u>

Company registration number: 4412662

For the financial period ended 31st December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

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

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

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



Mr D S Hurton
(Trustee)

20 September 2021

The notes on pages 8 to 14 form part of these accounts.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

The charity is dependent on the ongoing support of Carlisle Diocesan Board of Finance (CDBF) in order to continue trading. CDBF will continue to support the charity as its activities reduce and until the charity ceases operations. On this basis, the trustees believe the going concern basis is appropriate.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Further details of each fund are disclosed in note 10.

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies (continued)

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and all deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

CUMBRIA CHRISTIAN LEARNING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£	£
2 Donations and legacies		
Grants from Diocesan Board of Finance	23,000	77,833
Other Donations	-	-
	<u>23,000</u>	<u>77,833</u>

All donations and legacies received related to unrestricted funds.

	£	£
Investment income		
Bank interest receivable	<u>47</u>	<u>137</u>

All investment income received related to unrestricted funds.

	£	£	£	£
3 Income from training courses				
Tuition fees				
Sponsored students	66,788		54,611	
Independent students	545		2,135	
Other fee income	525		3,018	
	<u>67,858</u>		<u>59,764</u>	
	<u>67,858</u>		<u>59,764</u>	

All income from training courses received related to unrestricted funds.

CUMBRIA CHRISTIAN LEARNING

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

		2020	2019
4 Training Costs	£	£	£
Staff costs			
Academic, Training & Director staff		54,714	94,665
Other training costs			
Travel costs	1,015	3,956	
Cost of Training Delivered	7,596	15,593	
Registration Fees	6,108	5,770	
Training Grants Paid	-	2,151	
Books	213	2,148	
Sundry expenses	47	1,381	
	<hr/>	<hr/>	
		14,979	30,999
Support costs		18,563	8,288
		<hr/>	<hr/>
		<u>88,256</u>	<u>133,952</u>

All training costs related to unrestricted funds

5 Support Costs	£	£
Staff costs	13,722	4,238
Recruitment costs	2,395	239
Postage & telephone	508	767
Printing, copying & stationery	-	51
Computer expenses	446	101
Legal	13	1,572
Bank charges	159	-
Independent Examination	1,320	1,320
	<hr/>	<hr/>
	<u>18,563</u>	<u>8,288</u>

All Support costs related to unrestricted funds.

of which:

Governance

Legal	13	1,572
Independent Examination	1,320	1,320
	<hr/>	<hr/>
	<u>1,333</u>	<u>2,892</u>

6 Net Income for the Period

This is stated after charging:	£	£
Reporting Accountant's Remuneration	<hr/>	<hr/>
	1,320	1,320

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

7 Taxation

No provision has been made for taxation as the Company's activities are wholly charitable.

8 Staff

In 2020 £68,000 was paid to the Diocese of Carlisle to cover the costs of personnel seconded to the Company (2019: £83,000).

No remuneration has been paid to any director of the Company. Neither have any expenses been paid (2019: £nil).

The Acting Director was employed by the Carlisle DBF until December 2020, but none of his salary or pension was charged to CCL.

	2020	2019
	£	£
Staff Costs (Employed and Seconded/Recharged)		
Employee costs during the year were as follows:		
Wages & Salaries	51,719	73,591
National Insurance Contributions	5,410	7,157
Employer's contributions to defined contribution pension schemes	1,658	1,272
Employer's contributions to clergy pension	9,649	16,883
	<u>68,436</u>	<u>98,903</u>

The monthly average number of persons (including senior management) employed by / seconded to the charity during the year was as follows:

	2020	2019
Employed	0	0
Seconded	<u>1</u>	<u>2</u>
	<u>1</u>	<u>2</u>

	2020	2019
	£	£
9 Creditors:		
Amounts falling due within one year		
Carlisle DBF	54,467	55,041
Accruals	1,479	1,446
	<u>55,946</u>	<u>56,487</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

10 Funds	2020	2019
Capital Funds	<u>18,939</u>	<u>18,939</u>
The assets, liabilities and activities of the unincorporated Carlisle and Blackburn Diocesan Training		
General Funds		
Balance brought forward 1st January	(15,279)	(19,061)
Net income for the period	2,649	3,782
Transfer from RTP Fund	-	-
Balance carried forward 31st December	<u>(12,630)</u>	<u>(15,279)</u>
Total Unrestricted Funds	<u>6,309</u>	<u>3,660</u>
Restricted Funds		
RTP		
Balance brought forward 1st January	-	-
Net income for the period	-	-
Transfer to General Fund	-	-
Balance carried forward 31st December	<u>-</u>	<u>-</u>
Total Funds	<u>6,309</u>	<u>3,660</u>

11 Net Assts by Fund	Unrestricted Funds	Restricted Funds	Total Funds
	Funds	Funds	2020
	£	£	£
Current assets	62,255	-	62,255
Creditors: Amounts falling due within one year	(55,946)	-	(55,946)
Net assets	<u>6,309</u>	<u>-</u>	<u>6,309</u>

12 Ultimate controlling party

Cumbria Christian Learning is under the ultimate control of its member, the Carlisle Diocesan Board of Finance ('CDBF').

13 Related Party Transactions

The charity has received a grant from the parent company, Carlisle Diocesan Board of Finance of £23,000. (2019 - £77,833).

CDBF are owed an amount of £54,467 at the year end (2019: £55,041), which arises from various expenses being paid on behalf of CCL.

In 2020, CCL a total of £68,436 was recharged for the use of staff employed by Carlisle DBF (2019: £81,402).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

14 Pension Scheme

Staff seconded to or utilised from the Carlisle DBF had pension contributions paid into the either a defined contribution scheme (£1,658) or the Church of England Clergy Pension Scheme (£9,648).

There were no outstanding or prepaid contributions at either the beginning or the end of the period.