

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

England & Wales · Charity number 1135880

Details

Status Registered

Legal form Charitable company

Company number [07203313](#)

Registered 2010-05-11

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

Contact

Address Niscu
57 Lancaster Road
Carnforth
Lancashire
LA5 9LE

Phone 01524732764

Email admin@niscu.org.uk

Website www.niscu.org.uk

Activities

Objects: ADVANCING THE CHRISTIAN FAITH AMONG CHILDREN AND YOUNG PEOPLE OF SCHOOL AGE IN NORTH WEST ENGLAND IN ACCORDANCE WITH BELIEFS APPEARING IN THE SCHEDULE HERETO, AND IN SUCH OTHER WAYS AS THE DIRECTORS (TRUSTEES) MAY FROM TIME TO TIME DETERMINE, SO THAT THEY* GROW IN THEIR KNOWLEDGE AND UNDERSTANDING OF THAT FAITH BY HAVING THIS EXPLAINED TO THEM IN WAYS WHICH ARE RELEVANT TO THEM AND APPROPRIATE TO THEIR NEEDS* GROW IN UNDERSTANDING THE IMPLICATIONS OF THIS FAITH AND IN SPIRITUAL AND EMOTIONAL WELL-BEING* GROW IN POSITIVE RELATIONSHIPS WITHIN THEIR COMMUNITY, IN UNDERSTANDING OTHER PEOPLE AND IN RESPECT FOR PEOPLE OF DIFFERENT CULTURE AND BELIEF

Activities: NISCU is a non-denominational organisation committed to Christian ministry and to acting co-operatively with local churches in its work with young people. It acts as a resource for local schools so that the central beliefs of the Christian faith may be communicated to young people in an appropriate way as part of their education. It operates in seven geographical areas.

Classification

- **How:** Provides Human Resources
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

Geography

- **Area of benefit:** NORTH WEST ENGLAND
- Cumbria
- Lancashire
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£276,821	£321,097	-	-
2023-12-31	£254,112	£333,078	-	-
2022-12-31	£281,621	£295,187	-	-
2021-12-31	£301,794	£275,844	-	-
2020-12-31	£384,514	£269,443	-	-

Trustees

Name	Role	Appointed
RUTH HOUSTON	Chair	2012-09-13
ALASTAIR RICHARDS		2012-09-13
IAN HARVIE		2013-08-01
Jez Bebbington		2025-09-15
Simon Astill		2025-07-07

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

England & Wales - Charity number 1135880

Accounts

Registered number: 07203313
Charity number: 1135880

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ArmstrongWatson[®]
Accountants, Business & Financial Advisers

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

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NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Mr David Grime, Trustee Mrs Ruth Houston, Trustee Mr Alastair Richards, Trustee Mr Ian Harvie, Trustee Reverend Mathew Ineson, Trustee Mrs Susan Gorman, Trustee (resigned 1 July 2024)
Company registered number	07203313
Charity registered number	1135880
Registered office	57 Lancaster Road Carnforth Lancashire LA5 9LE
Accountants	Armstrong Watson LLP Carleton House 136 Gray Street Workington Cumbria CA14 2LU

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2024 to 31 December 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Company information

Introduction

The Northern Inter-Schools Christian Union is a charitable company limited by guarantee. It was incorporated on 25th March 2010 to take over from the North West Evangelistic Trust (Charity No. 246661). This had been formed in 1965 with the aim of making known the gospel of the Lord Jesus Christ in North West England by all possible means. NISCU was set up under a Memorandum of Association agreed by the existing trustees of NWET on 9th March 2010 and is governed by Articles of Association.

Constitutional Objects and Policies

NISCU is a non-denominational organisation committed to Christian ministry and to acting co-operatively with local churches in its work with young people. Authority is in the hands of the Directors who have delegated that to the Chief Executive Officer whose powers, as well as those of the Area Support Groups, are regulated by written policies. NISCU acts as a resource for local schools, so that the central beliefs of the Christian faith may be communicated to young people in an appropriate way as part of their education. It operates in a number of geographical areas in north-west England.

Policy

The main objective is that:

Children and young people in education (principally in Northern England) will grow in their knowledge and understanding of the Christian faith as found in the Bible, and also in understanding its implications.

Directors

David Grime (Chairman)
Ian Harvie
Ruth Houston
Mathew Ineson
Alastair Richards

Chief Executive Officer

Nicholas Klein

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Office

57 Lancaster Road,
Carnforth,
Lancashire, LA5 9LE
Telephone: 01524 732 764
E-mail: admin@niscu.org.uk
Website: www.niscu.org.uk

Objectives and activities

a. Business Review

Public Benefit

In all its activities the directors are mindful of their duty to provide public benefit by making access widely available and serving the needs of the schools in which NISCU staff work.

NISCU has an open access policy for its general school clubs so that any student of appropriate year group may attend. For residential events (weekends or full weeks) each of the constituent areas provides funding for those families of limited means where appropriate. This is done by use of general funds or personal sponsorship by supporters of the charity.

Activities

In school

The core tasks of staff when working in schools fall into the categories shown below. Assemblies and lessons fit the needs of the school, and clubs are voluntary and open to all who wish to attend.

Assemblies

These have been for either the whole school or specific groups. They are at the invitation of the school and are designed to inform students and to encourage them to think for themselves about issues of faith, ethics and lifestyle. Within NISCU's stated aims content can be customised to school requests.

Primary work includes a programme of assemblies at intervals requested by the schools, some once per term or half term and others monthly. Puppet shows have an important place particularly in two areas where there are four dedicated volunteer teams in total. In other areas the school's workers themselves use puppets when appropriate.

Lessons

According to the needs of the schools and the skills of NISCU staff, lessons include Religious Education; Personal and Social Education; English; Art, Drama and Poetry, but are not restricted to these.

Clubs

These take place during lunch breaks or after school. They are open to anyone (subject to age) and are designed to be both recreational and thought-provoking about the Christian faith and related issues. The content and style is tailored to the participants.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

Pastoral

In a few cases, where the school authorities request, NISCU staff have been involved in pastoral and mentoring work.

Video material

Use of video links and pre-recorded material continue to be used, using skills learned during the Covid pandemic. This has enabled Christian ministry to be shared in a greater number of schools, both those regularly visited, and some not previously partnered with NISCU.

Continued Professional Development

Work in this area has, again, been severely curtailed, but it is hoped that it will resume during the coming year.

Beyond the school

Growth and Development

The Furness area is still dormant, but working in this area is still very much an ambition of the Directors. Merging with an adjoining area may be a possibility.

Staff have increased their efforts to provide links with local churches and seek to encourage, help and resource them as they work with young people. This is an area of work which continues to be given greater emphasis, together with building relationships throughout the NISCU region. The termly Connect bulletin is part of that effort.

NISCU Connect, an initiative introduced towards the end of 2022 has continued. Circulated termly 'Connect' schedules all church activities and events that may be of interest to children and young people in a given area.

Residential events

There were no residential planned for this year, but consideration is being given to future events.

Student volunteers

There have been no student volunteers this year, but as in the past it is an area we would encourage in the future when appropriate.

Community links

Unfortunately, the collaboration with the Church of England Blackburn Diocese and the 'Bishop's Bible Challenge' has not resumed since the pandemic. However, the Directors would be very supportive of further work in this area if opportunity arose.

Listening Service

Due to financial constraints some managerial changes have been made, but it is pleasing to note that medium term funding has been secured from outside sources. The CEO has taken over the management of the Service. Volunteers continue to be trained in most parts of the NISCU operational area.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

a. Main achievements of the charity

NISCU has maintained and improved its relationships with schools and churches, throughout the year, making new contacts in some instances.

The puppet teams continue to be popular and in demand, especially at Christmas and Easter.

Listening Services has progressed over the year, with new volunteers added to their number and additional funding obtained. Schools, in particular, are increasingly asking for this facility.

Data for the whole of our area is shown in the accompanying summary.

	Total	Primary	Secondary
No. of Schools	202	180	22
No. of Sessions	3,549	2,326	1,223
Of which are:			
Lessons	540	530	10
Clubs in school	821	226	595
Clubs in church	56	25	31
Assemblies/Collective Worship	612	598	14
Listening Session	1,433	870	63
Puppet shows	73	73	0
Other sessions	46	36	10

Financial review

a. Property and finance

57 Lancaster Road, Carnforth meets the company's need for a central office and is generally maintained in good condition. The upper floor of the building provides separate office and toilet facilities for "Sportsreach", a local Christian charity, with whom we have links, which rents this space.

Damp ingress of the property has been a concern and is being monitored.

Low operating cost for the buildings at 57 Lancaster Road, along with consistent giving to the charity, enable the directors to report that, at the end of 2024, NISCU's accounts are debt-free. The company has no investments apart from bank deposits and owns outright 57 Lancaster Road, Carnforth and its fixtures and fittings, together with the equipment provided for the staff for carrying out their duties.

The SMT and Directors continue to look at the future funding of NISCU, both short and medium term and consult regularly with support group officers about ways of achieving income that will sustain development of activities from the centre as well as the Areas.

Some Areas have office space provided freely or at low cost, by local churches.

Business Class is an initiative introduced during 2019 to encourage businesses to support Central funding. Because of the coronavirus this scheme has become 'dormant'. It may be reintroduced, or something similar to it, during 2025 or when appropriate.

Whilst the financial status of NISCU at the end of 2024 was healthy, the trend, as in 2023, is still negative. A professional fund raising organisation has been engaged to target funds that will particularly help Central on-costs. Unfortunately, this has yet to contribute anything. Central costs are the biggest concern for the Directors.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

a. Leadership

The Chief Executive Officer (CEO) oversees the work of the Charity on a day to day basis.

The CEO is accountable to the Directors for the operation of the company, and is responsible for the operational policy under the overarching general policy established by the Directors. The CEO works in partnership with the Operations Manager and Financial Administrator. In July 2024 the incumbent Operations Manager retired and was replaced (on reduced hours) from within the organisation. Together they form the Senior Management Team (SMT).

Four senior staff members assist the CEO as Area Managers. Where mutually viable and beneficial, staff have planned and delivered work co-operatively across geographical areas, including digitally. The latter has become more prominent.

The CEO is co-opted to the Board of Education, Carlisle Diocese.

b. Staff Management and Development

This is in the hands of the Senior Management Team (SMT) and this continues to strengthen the oversight and professional leadership of the staff. It has not been felt necessary to add to the SMT, but this continues to be reviewed and the Directors would not be averse to employing additional staff should circumstances dictate and funds permit.

Staff, from all areas, have been able to meet in person on Team days and at the annual retreat. Where needed they have also been able to meet via video link.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

c. Staffing facts (31st December 2024)

The core financial commitment of the company has been the provision of salaried staff to lead and to work as Schools Work staff in the seven constituent areas of the organisation.

Full time

None 0 CEO reduced to 0.9 of 40 hours

Part time

Chief Executive Officer	1	Hours reduced during 2024 (includes Listening Service management)
Area staff	14	15 in 2023
Operations Manager	1	Incumbent OM retired July 2024. New OM working 8 hours.
Financial Administrator	1	As 2023
Listening Service Team Leader	1	8 hours per week. Managerial responsibility transferred to CEO
Marketing Assistant	1	Area staff member inputs 2 hours per week
Hourly paid	0	1 in 2023
Apprentice	0	
Intern	0	1 in 2023

Maternity/Paternity Leave

None 0 As 2023

Voluntary (by area)

		Includes Area Support Committees, Puppet teams and Listening Service
Craven	4	
Eden	5	
Furness	0	Currently not active
North Cumbria	16	
North Lancs	15	
South Lakes	3	
West Cumbria	23	

Voluntary Co-workers

Numerous They work with and under the authority of staff to assist in clubs and other activities

d. Organisation

Administration

This is the responsibility of the Operations Manager who is assisted very competently in the day to day tasks by the Financial Administrator.

Media and Marketing

One member of staff is employed as marketing manager whose responsibilities include the NISCU Connect bulletin, social media and supporting each area with brand guidelines in area marketing. NISCU does not currently employ a media manager.

Area Support Groups

There are six operational support groups. It had been hoped that a further group, in the Furness Area, would be established during the year, but this has not been possible. The Directors are keen that a support group for the Furness area be set up as circumstances permit.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

Two other areas, Craven and South Lakes, have given cause for concern due to lack of numbers. Craven continues to so and the directors are keen to have this addressed as soon as practical. In South Lakes a number of volunteers have come forward and the group is in a more positive position.

Area Support Groups are elected at a local Annual General Meeting of supporters. They are properly constituted and operate under the authority of the Chief Executive Officer and meet regularly for minuted business throughout the year. Since the pandemic some areas have continued the practice of meeting on line with the AGM becoming the sole physical meeting.

Support Group members are drawn from a range of local supporting churches and are responsible for the financial and prayer support of staff working in the area and keeping local churches and supporters informed of activity and developments.

Area finances are managed centrally. This gives two main benefits:-

1. The Directors and Senior Management Team have a detailed knowledge of area funds held and how they are used.
2. Area Support Groups, and in particular the local Treasurer, have been released to give more time to engage with existing local area donors and to seek out new ones.

The committees have a more strategic role than just supporting. They plan with the SMT for the longer term and work to strengthen the links with supporters and churches. It is part of NISCU's ongoing vision to grow this area of work and so to train and help volunteers in partnership together.

Governance

As indicated previously, the directors have employed a Chief Executive Officer to lead and to manage NISCU.

The Directors implemented a programme of policy governance from the outset of the company. This codifies governance in five policy documents and together this allows the Chief Executive Officer the freedom to develop the activities of the company while the Directors hold him accountable for its operation. These policies are reviewed at regular intervals.

e. Policies

•Risk

The directors acknowledge their responsibility to identify and minimise risks and keep such policies under review.

The charity has a well-established child protection policy which is regularly reviewed by the Chief Executive Officer and/or other members of the Senior Management Team and annually by the Directors. Child protection is acknowledged as the key risk area and the charity has risk identification procedures in place, and policies for making staff and others aware and minimising such risks.

•Reserves

The main expenses of the charity relate to staff costs and the main source of income is donations from supporters. The Directors are of the view that the assets of the trust are sufficient to meet immediate contingencies.

•Investments

The Directors are of the view that long-term risk based investment of funds is inappropriate for the objects of the company. Surplus funds are invested in accessible bank, building society and Charities Aid Foundation accounts at the best rate of interest available.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

•Restricted Funds

Any Area restricted funds showing a fund balance deficit to the centre during the year were supported by the Directors from general funds if necessary. All of the restricted funds were in credit at the year-end.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr David Grime
(Trustee)
Date: 7 July 2025

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Northern Inter-Schools Christian Union ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the charity (and 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 the charity 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 the charity 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 7 July 2025

Steven Kirkbride BFP FCA ATT MAAT

Armstrong Watson LLP, Workington

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	37,716	230,317	268,033	247,359
Investments	4	3,263	1,660	4,923	3,240
Other income	5	3,057	808	3,865	3,513
Total income		44,036	232,785	276,821	254,112
Expenditure on:					
Charitable activities		85,834	235,263	321,097	333,078
Total expenditure		85,834	235,263	321,097	333,078
Net expenditure		(41,798)	(2,478)	(44,276)	(78,966)
Transfers between funds	11	30,364	(30,364)	-	-
Net movement in funds		(11,434)	(32,842)	(44,276)	(78,966)
Reconciliation of funds:					
Total funds brought forward		97,981	213,078	311,059	390,025
Net movement in funds		(11,434)	(32,842)	(44,276)	(78,966)
Total funds carried forward		86,547	180,236	266,783	311,059

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 26 form part of these financial statements.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07203313

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	41,979	43,877
		<u>41,979</u>	<u>43,877</u>
Current assets			
Debtors	9	8,812	9,978
Cash at bank and in hand		226,817	266,046
		<u>235,629</u>	<u>276,024</u>
Creditors: amounts falling due within one year	10	(10,825)	(8,842)
Net current assets		<u>224,804</u>	<u>267,182</u>
Total assets less current liabilities		<u>266,783</u>	<u>311,059</u>
Net assets excluding pension asset		<u>266,783</u>	<u>311,059</u>
Total net assets		<u><u>266,783</u></u>	<u><u>311,059</u></u>
Charity funds			
Restricted funds	11	180,236	213,078
Unrestricted funds	11	86,547	97,981
Total funds		<u><u>266,783</u></u>	<u><u>311,059</u></u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07203313

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2024

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



Mr David Grime
Trustee
Date: 7 July 2025

The notes on pages 14 to 26 form part of these financial statements.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Northern Inter-Schools Christian Union is a private company limited by guarantee incorporated in England and Wales. The registered office is 57 Lancaster Road, Carnforth, Lancashire, LA5 9LE. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Northern Inter-Schools Christian Union 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.

2.2 Income

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

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 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.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	Nil
Office equipment	-	25% straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations and gifts	34,719	213,112	247,831
Gift aid reclaimed	2,997	17,205	20,202
	<u>37,716</u>	<u>230,317</u>	<u>268,033</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations and gifts	24,753	202,513	227,266
Gift aid reclaimed	2,755	17,338	20,093
	27,508	219,851	247,359

4. Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Interest receivable	3,263	1,660	4,923
	3,263	1,660	4,923

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Interest receivable	2,121	1,119	3,240
	2,121	1,119	3,240

5. Other incoming resources

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Rental income	3,040	-	3,040
Other income	17	808	825
	3,057	808	3,865

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Other incoming resources (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Rental income	3,040	-	3,040
Other income	152	321	473
	3,192	321	3,513
	3,192	321	3,513

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Activities	321,097	321,097
	321,097	321,097

	<i>Activities undertaken directly 2023 £</i>	<i>Total funds 2023 £</i>
Activities	333,078	333,078
	333,078	333,078

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £
Staff costs	258,645	258,645
Depreciation	1,898	1,898
Staff training	1,246	1,246
Rent and rates	2,626	2,626
Heat and light	1,158	1,158
Repairs	1,307	1,307
Telephone	882	882
Printing, postage and stationery	1,639	1,639
Sundry expenses	10,272	10,272
Camp and events	5,451	5,451
Travel and subsistence	21,904	21,904
Bank charges	60	60
Insurance	8,716	8,716
Independant examiner's fees	4,663	4,663
School books and resources	630	630
	<hr/> 321,097 <hr/>	<hr/> 321,097 <hr/>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Staff costs	256,124	256,124
Depreciation	2,557	2,557
Staff training	759	759
Rent and rates	2,180	2,180
Heat and light	968	968
Repairs	20,684	20,684
Telephone	1,236	1,236
Printing, postage and stationery	1,922	1,922
Sundry expenses	7,304	7,304
Camp and events	2,845	2,845
Travel and subsistence	18,844	18,844
Bank charges	60	60
Insurance	8,100	8,100
Independant examiner's fees	4,562	4,562
School books and resources	4,933	4,933
	333,078	333,078
	333,078	333,078

7. Staff costs

	2024 £	2023 £
Wages and salaries	244,795	242,154
Contribution to defined contribution pension schemes	13,850	13,970
	258,645	256,124
	258,645	256,124

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2024	<i>2023</i>
	No.	<i>No.</i>
Charitable activities	13	15
Administration	4	4
	17	19
	17	19

No employee received remuneration amounting to more than £60,000 in either year.

16 (2023 - 18) of the above employees participated in the Defined Contribution Pension Scheme. Contributions to the employee pension schemes for the year totalled £13,850 (2023 - £13,970).

The total employee benefits of the key management personnel of the charity were £43,404 (2023 - £53,280).

8. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 January 2024	40,478	19,704	60,182
At 31 December 2024	40,478	19,704	60,182
Depreciation			
At 1 January 2024	-	16,305	16,305
Charge for the year	-	1,898	1,898
At 31 December 2024	-	18,203	18,203
Net book value			
At 31 December 2024	40,478	1,501	41,979
<i>At 31 December 2023</i>	40,478	3,399	43,877

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Debtors

	2024	2023
	£	£
Due within one year		
Prepayments and accrued income	8,812	9,978
	<u>8,812</u>	<u>9,978</u>

10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,931	3,076
Pension fund loan payable	4,426	2,448
Accruals and deferred income	3,468	3,318
	<u>10,825</u>	<u>8,842</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Designated Funds - all funds	40,478	-	-	-	40,478
General funds					
General Funds - all funds	57,503	44,036	(85,834)	30,364	46,069
Total Unrestricted funds	97,981	44,036	(85,834)	30,364	86,547
Restricted funds					
North Cumbria	68,482	44,181	(41,830)	(6,110)	64,723
Craven	2,484	7,114	(5,607)	(1,138)	2,853
Eden	11,314	28,782	(28,078)	(3,222)	8,796
Furness	2,524	763	-	(220)	3,067
North Lancs	21,661	85,359	(75,430)	(10,698)	20,892
South Lakes	34,818	26,345	(27,940)	(6,939)	26,284
West Cumbria	69,114	31,751	(43,877)	(6,048)	50,940
North Holiday	1,757	-	-	-	1,757
South Holiday	924	-	-	-	924
Listening Service	-	8,490	(12,501)	4,011	-
	213,078	232,785	(235,263)	(30,364)	180,236
Total of funds	311,059	276,821	(321,097)	-	266,783

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
Designated funds					
Designated Funds - all funds	40,478	-	-	-	40,478
General funds					
General Funds - all funds	115,491	32,821	(106,300)	15,491	57,503
Total Unrestricted funds	155,969	32,821	(106,300)	15,491	97,981
Restricted funds					
North Cumbria	78,616	41,481	(45,665)	(5,950)	68,482
Craven	1,514	7,379	(5,490)	(919)	2,484
Eden	9,296	30,706	(26,112)	(2,576)	11,314
Furness	2,077	961	-	(514)	2,524
North Lancs	33,768	76,473	(78,684)	(9,896)	21,661
South Lakes	36,048	28,749	(26,282)	(3,697)	34,818
West Cumbria	70,056	35,122	(30,593)	(5,471)	69,114
North Holiday	1,757	-	-	-	1,757
South Holiday	924	-	-	-	924
Listening Service	-	420	(13,952)	13,532	-
	<u>234,056</u>	<u>221,291</u>	<u>(226,778)</u>	<u>(15,491)</u>	<u>213,078</u>
Total of funds	<u>390,025</u>	<u>254,112</u>	<u>(333,078)</u>	<u>-</u>	<u>311,059</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	40,478	-	-	-	40,478
General funds	57,503	44,036	(85,834)	30,364	46,069
Restricted funds	213,078	232,785	(235,263)	(30,364)	180,236
	<u>311,059</u>	<u>276,821</u>	<u>(321,097)</u>	<u>-</u>	<u>266,783</u>

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
Designated funds	40,478	-	-	-	40,478
General funds	115,491	32,821	(106,300)	15,491	57,503
Restricted funds	234,056	221,291	(226,778)	(15,491)	213,078
	<u>390,025</u>	<u>254,112</u>	<u>(333,078)</u>	<u>-</u>	<u>311,059</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	40,478	1,501	41,979
Current assets	56,894	178,735	235,629
Creditors due within one year	(10,825)	-	(10,825)
Total	<u>86,547</u>	<u>180,236</u>	<u>266,783</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	40,678	3,199	43,877
Current assets	66,145	209,879	276,024
Creditors due within one year	(8,842)	-	(8,842)
Total	<u>97,981</u>	<u>213,078</u>	<u>311,059</u>

14. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Donations made by the trustees without any conditions attached totalled £9,620 (2023 - £9,255).

15. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2024.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

England & Wales - Charity number 1135880

Accounts

Charity registration number 1135880

Company registration number 07203313 (England and Wales)

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Grime Mrs Ruth Houston Mr Alastair Richards Mr Ian Harvie Reverend Mathew Ineson Mrs Susan Gorman
Charity number	1135880
Company number	07203313
Principal address	57 Lancaster Road Carnforth Lancashire LA5 9LE
Registered office	57 Lancaster Road Carnforth Lancashire LA5 9LE
Independent examiner	Armstrong Watson LLP Carleton House 136 Gray Street Workington Cumbria CA14 2LU

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

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NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

A. Company information

Introduction

The Northern Inter-Schools Christian Union is a charitable company limited by guarantee. It was incorporated on 25th March 2010 to take over from the North West Evangelistic Trust (Charity No. 246661). This had been formed in 1965 with the aim of making known the gospel of the Lord Jesus Christ in North West England by all possible means. NISCU was set up under a Memorandum of Association agreed by the existing trustees of NNET on 9th March 2010 and is governed by Articles of Association.

Constitutional Objects and Policies

NISCU is a non-denominational organisation committed to Christian ministry and to acting co-operatively with local churches in its work with young people. Authority is in the hands of the Directors who have delegated that to the Chief Executive Officer whose powers, as well as those of the Area Support Groups, are regulated by written policies. NISCU acts as a resource for local schools, so that the central beliefs of the Christian faith may be communicated to young people in an appropriate way as part of their education. It operates in a number of geographical areas in north-west England.

Policy

The main objective is that:

Children and young people in education (principally in Northern England) will grow in their knowledge and understanding of the Christian faith as found in the Bible, and also in understanding its implications.

Directors

David Grime (Chairman)
Susan Gorman
Ian Harvie
Ruth Houston
Mathew Ineson
Alastair Richards

Chief Executive Officer

Nicholas Klein

Registered Office

57 Lancaster Road,
Carnforth,
Lancashire, LA5 9LE
Telephone: 01524 732 764
E-mail: admin@niscu.org.uk
Website: www.niscu.org.uk

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

B. Business Review

1. Public Benefit

In all its activities the directors are mindful of their duty to provide public benefit by making access widely available and serving the needs of the schools in which NISCU staff work.

NISCU has an open access policy for its general school clubs so that any student of appropriate year group may attend. For residential events (weekends or full weeks) each of the constituent areas provides funding for those families of limited means where appropriate. This is done by use of general funds or personal sponsorship by supporters of the charity.

1. Activities

Some activities continued to be impacted by the Coronavirus pandemic, particularly at the start of the year, but this gradually eased as time progressed and staff were able to get back to near normality.

In school

The core tasks of staff when working in schools fall into the categories shown below. Assemblies and lessons fit the needs of the school, and clubs are voluntary and open to all who wish to attend.

Assemblies

These have been for either the whole school or specific groups. They are at the invitation of the school and are designed to inform students and to encourage them to think for themselves about issues of faith, ethics and lifestyle. Where the school so requests, the content is shaped to meet its wishes, but in line with NISCU's stated aims.

Primary work includes a programme of assemblies at intervals requested by the schools, some once per term or half term and others monthly. Puppet shows have an important place particularly in two areas where there are four dedicated teams in total. In other areas the school's workers themselves use puppets when appropriate.

Lessons

According to the needs of the schools and the skills of NISCU staff, these lessons have included Religious Education; Personal and Social Education; English; Art, Drama and Poetry, but are not restricted to these.

Clubs

These take place during lunch breaks or after school. They are open to anyone (subject to age) and are designed to be both recreational and thought-provoking about the Christian faith and related issues. The content and style is tailored to the make-up of the participants.

Pastoral

In a few cases, where the school authorities request, NISCU staff have been involved in pastoral and mentoring work.

With pandemic restrictions progressively lifted throughout the year staff have been able to resume regular visits to Schools both to previous contacts and new. However, the benefits of using video links and pre-recorded material during the restrictions were recognised and these continue to be used. This has enabled Christian ministry to be shared in a greater number of schools, both those regularly visited, and some not previously partnered with NISCU.

More cooperative working with churches has been possible this year following the pandemic restrictions and is an area staff are increasingly focusing on.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Continued Professional Development

Work in this area has, again, been severely curtailed, but it is hoped that it will resume during the coming year.

Beyond the school

Residential events

There were no residential events planned for this year, but consideration is being given to future events.

Student volunteers

There have been no student volunteers this year, but as in the past it is an area we would encourage in the future when appropriate.

Community links

Due to the pandemic, it had not been possible for one area to continue its work with the Church of England Blackburn Diocese and the 'Bishop's Bible Challenge'. It still has not resumed, but the Directors are keen for it to continue if appropriate and when practical.

It has not been possible to re-establish the Area Support Group in Furness. As a result, this area remains dormant, but working in this area is still very much an ambition of the Directors.

With the pandemic restrictions now a thing of the past, staff have increased their efforts to provide links with local churches and seek to encourage, help and resource them as they work with young people. This is an area of work which continues to be given greater emphasis, together with building relationships throughout the NISCU region. The quarterly Connect bulletin is part of that effort.

NISCU Connect, a new initiative introduced towards the end of 2022 has continued. Circulated quarterly 'Connect' schedules all church activities and events that may be of interest to children and young people in a given area.

Intern Scheme

The intern scheme was not repeated this year but is something the Directors would actively encourage.

Media apprentice

A Media apprentice has not been employed this year largely due to financial constraints. The Directors would not be averse to employing another apprentice, if appropriate, and funds were available.

Listening Service

With the coronavirus restrictions lifted it has been possible to make progress with the Listening Service. A number of volunteers have been trained and are now working in various parts of Cumbria and North Lancs.

Leadership

The Chief Executive Officer (CEO) oversees the work of the Charity on a day to day basis.

The CEO is accountable to the Directors for the operation of the company, and is responsible for the operational policy under the overarching general policy established by the Directors. The CEO works in partnership with the Operations Manager and Financial Administrator. Together they form the Senior Management Team (SMT). Four senior staff members assist the CEO as Area Managers. Where mutually viable and beneficial, staff have planned and delivered work co-operatively across geographical areas, including digitally. The latter has become more prominent.

The CEO is co-opted to the Board of Education, Carlisle Diocese.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Staff Management and Development

This is in the hands of the Senior Management Team (SMT) and this continues to strengthen the oversight and professional leadership of the staff. It has not been felt necessary to add to the SMT, but this continues to be reviewed and the Directors would not be averse to employing additional staff should circumstances dictate and funds permit.

Staff, from all areas, have been able to meet in person on Team days and at the annual retreat. Where needed they have also been able to meet via video link.

Staffing Facts (31st December 2023)

The core financial commitment of the company has been the provision of salaried staff to lead and to work as Schools Work staff in the seven constituent areas of the organisation.

Full time		
Chief Executive Officer	1	As 2022
Part time		
Area staff	15	One staff member is also Marketing Manager
Operations Manager	1	As 2022
Financial Administrator	1	As 2022
Listening Service Manager	1	
Marketing Manager	1	
Hourly paid	1	1 in 2022
Apprentice	0	Finished in Nov 2022
Intern	1	As 2022
Maternity/Paternity Leave		
None		As 2022
Voluntary		
S Lakes area	1	
Listening Volunteer WC	1	
Listening Volunteer SL	2	
Listening Volunteer NL	7	
Voluntary Co-workers		
Numerous		They work with and under the authority of staff to assist in clubs and other activities

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Organisation

Administration

This is the responsibility of the Operations Manager who is assisted very competently in the day to day tasks by the Financial Administrator.

Media and Marketing

One member of staff is employed as marketing manager whose responsibilities include the NISCU Connect bulletin, social media and supporting each area with brand guidelines in area marketing.

NISCU does not currently employ a media manager.

Area Support Groups

There are six operational support groups. It had been hoped that a further group, in the Furness Area, would be established during the year, but this has not been possible. The Directors are keen that a support group for the Furness area be set up as circumstances permit.

Two other areas, Craven and South Lakes, give cause for concern due to lack of numbers. The directors are keen to have this addressed as soon as practical.

Area Support Groups are elected at a local Annual General Meeting of supporters. They are properly constituted and operate under the authority of the Chief Executive Officer and meet regularly for minuted business throughout the year. Meetings were held on-line throughout lockdown, including the Annual General Meeting. Some areas have continued this practice with the AGM becoming the sole physical meeting.

Support Group members are drawn from a range of local supporting churches and are responsible for the financial and prayer support of staff working in the area and keeping local churches and supporters informed of developments.

Area finances are managed centrally. This gives two main benefits:-

1. The Directors and Senior Management Team have a detailed knowledge of area funds held and how they are used.
2. Area Support Groups, and in particular the local Treasurer, have been released to give more time to engage with existing local area donors and to seek out new ones.

The committees have a more strategic role than just supporting. They plan with the SMT for the longer term and work to strengthen the links with supporters and churches. It is part of NISCU's ongoing vision to grow this area of work and so to train and help volunteers in partnership together.

Governance

As indicated previously, the directors have employed a Chief Executive Officer to lead and to manage NISCU.

The Directors implemented a programme of policy governance from the outset of the company. This codifies governance in five policy documents and together this allows the Chief Executive Officer the freedom to develop the activities of the company while the Directors hold him accountable for its operation. These policies are reviewed at regular intervals.

4. Property and finance

57 Lancaster Road, Carnforth meets the company's need for a central office and is generally maintained in good condition. The upper floor of the building provides separate office and toilet facilities for "Sportsreach", a local Christian charity, with whom we have links, which rents this space.

The roof was repaired during the year and the boiler replaced.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Low operating cost for the buildings at 57 Lancaster Road, along with consistent giving to the charity, enable the directors to report that, at the end of 2023, NISCU's accounts are debt-free. The company has no investments apart from bank deposits and owns outright 57 Lancaster Road, Carnforth and its fixtures and fittings, together with the equipment provided for the staff for carrying out their duties.

The SMT and Directors continue to look at the future funding of NISCU, both short and medium term and consult regularly with support group officers about ways of achieving income that will sustain development of activities from the centre as well as the Areas.

Some Areas have office space provided freely or at low cost, by local churches.

Business Class is an initiative introduced during 2019 to encourage businesses to support Central funding. Because of the coronavirus this scheme has become 'dormant', but it is hoped to reintroduce it, or something similar, during 2024.

Whilst the financial status of NISCU at the end of 2023 was healthy, the trend is negative. A professional fund raising organisation has been engaged to target funds that will particularly help Central on-costs.

5. Policies

2. Risk

The directors acknowledge their responsibility to identify and minimise risks and keep such policies under review.

The charity has a well-established child protection policy which is regularly reviewed by the Chief Executive Officer and/or other members of the Senior Management Team. Child protection is acknowledged as the key risk area and the charity has risk identification procedures in place, and policies for making staff and others aware and minimising such risks.

a. Reserves

The main expenses of the charity relate to staff costs and the main source of income is donations from supporters. The Directors are of the view that the assets of the trust are sufficient to meet immediate contingencies.

a. Investments

The Directors are of the view that long-term risk based investment of funds is inappropriate for the objects of the company. Surplus funds are invested in accessible bank, building society and Charities Aid Foundation accounts at the best rate of interest available.

a. Restricted Funds

Any Area restricted funds showing a fund balance deficit to the centre during the year were supported by the Directors from general funds if necessary. All of the restricted funds were in credit at the year-end.

6. Statement of Director Responsibilities

The directors are required by the current Charities Act 2011 and Companies Act 2006 to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements giving a true and fair view, the directors are required to follow best practice and:

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed or explained in the financial statements;
- (d) Prepare the financial statement on an ongoing basis unless it is inappropriate to assume that the charity will continue in operation.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

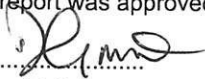
FOR THE YEAR ENDED 31 DECEMBER 2023

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with applicable law and regulations. They 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.

It is our belief that we have faithfully and successfully discharged these duties during 2023.

Approval

This report was approved by the Directors on 15th April 2024.



.....
Mr David Grime

Trustee

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHERN INTER-SCHOOLS CHRISTIAN UNION

I report to the trustees on my examination of the financial statements of Northern Inter-Schools Christian Union (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mr Tony Hindmoor BFP FCA
Armstrong Watson LLP
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 2 July 2024

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
Income and endowments from:						
Donations and legacies	3	27,508	-	219,851	247,359	277,177
Investments	4	2,121	-	1,119	3,240	800
Other income	5	3,192	-	321	3,513	3,644
Total income		<u>32,821</u>	<u>-</u>	<u>221,291</u>	<u>254,112</u>	<u>281,621</u>
Charitable activities	6	106,302	-	226,776	333,078	294,431
Other expenditure		-	-	-	-	756
Total expenditure		<u>106,302</u>	<u>-</u>	<u>226,776</u>	<u>333,078</u>	<u>295,187</u>
Net expenditure		<u>(73,481)</u>	<u>-</u>	<u>(5,485)</u>	<u>(78,966)</u>	<u>(13,566)</u>
Transfers between funds		15,491	-	(15,491)	-	-
Net movement in funds	7	<u>(57,990)</u>	<u>-</u>	<u>(20,976)</u>	<u>(78,966)</u>	<u>(13,566)</u>
Reconciliation of funds:						
Fund balances at 1 January 2023		<u>115,491</u>	<u>40,478</u>	<u>234,056</u>	<u>390,025</u>	<u>403,591</u>
Fund balances at 31 December 2023		<u><u>57,501</u></u>	<u><u>40,478</u></u>	<u><u>213,080</u></u>	<u><u>311,059</u></u>	<u><u>390,025</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year		Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £
Income and endowments from:					
Donations and legacies	3	31,981	-	245,196	277,177
Investments	4	304	-	496	800
Other income	5	3,366	-	278	3,644
Total income		<u>35,651</u>	<u>-</u>	<u>245,970</u>	<u>281,621</u>
Charitable activities	6	90,137	-	204,294	294,431
Other expenditure		52	-	704	756
Total expenditure		<u>90,189</u>	<u>-</u>	<u>204,998</u>	<u>295,187</u>
Net income/(expenditure)		<u>(54,538)</u>	<u>-</u>	<u>40,972</u>	<u>(13,566)</u>
Transfers between funds		22,000	-	(22,000)	-
Net movement in funds	7	<u>(32,538)</u>	<u>-</u>	<u>18,972</u>	<u>(13,566)</u>
Reconciliation of funds:					
Fund balances at 1 January 2022		148,029	40,478	215,084	403,591
Fund balances at 31 December 2022		<u>115,491</u>	<u>40,478</u>	<u>234,056</u>	<u>390,025</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	11		43,877		44,278
Current assets					
Debtors	12	9,978		8,497	
Cash at bank and in hand		266,046		344,086	
		<u>276,024</u>		<u>352,583</u>	
Creditors: amounts falling due within one year	13	8,842		6,836	
Net current assets			<u>267,182</u>		<u>345,747</u>
Total assets less current liabilities			<u>311,059</u>		<u>390,025</u>
The funds of the charity					
Designated funds	15		40,478		40,478
Restricted funds	16		213,080		234,056
Unrestricted funds			57,501		115,491
			<u>311,059</u>		<u>390,025</u>

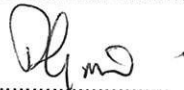
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements 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 on1/7/24.....



Mr David Grime
Trustee

Company registration number 07203313 (England and Wales)

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Northern Inter-Schools Christian Union is a private company limited by guarantee incorporated in England and Wales. The registered office is 57 Lancaster Road, Carnforth, Lancashire, LA5 9LE. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants receivable have been credited to the profit and loss account so as to match them with the expenditure to which they relate.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
IT equipment and furniture	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Individual donations	22,922	105,833	128,755	25,414	101,620	127,034
Church donations	40	62,933	62,973	40	67,364	67,404
School donations	-	175	175	-	400	400
Trust donations	1,000	31,790	32,790	1,350	31,575	32,925
Gifts and other donations	791	1,782	2,573	2,428	27,680	30,108
Gift aid reclaimed	2,755	17,338	20,093	2,749	16,557	19,306
	<u>27,508</u>	<u>219,851</u>	<u>247,359</u>	<u>31,981</u>	<u>245,196</u>	<u>277,177</u>

4 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	2,121	1,119	3,240	304	496	800
	<u>2,121</u>	<u>1,119</u>	<u>3,240</u>	<u>304</u>	<u>496</u>	<u>800</u>

5 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Other income	152	321	473	326	278	604
Rental income	3,040	-	3,040	3,040	-	3,040
	<u>3,192</u>	<u>321</u>	<u>3,513</u>	<u>3,366</u>	<u>278</u>	<u>3,644</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	256,124	243,850
Depreciation and impairment	2,557	5,707
Staff training	759	100
Rent and rates	2,180	1,746
Heat and light	968	717
Repairs	20,684	446
Telephone	1,236	1,104
Printing, postage and stationery	1,922	2,411
School books and resources	4,933	3,371
Sundry expenses	7,304	5,129
Camp and events	2,845	2,101
Travel and subsistence	18,844	15,903
Bank charges	60	105
Insurance	8,100	7,693
Accountancy fees	4,562	4,048
	<u>333,078</u>	<u>294,431</u>
	<u>333,078</u>	<u>294,431</u>
Analysis by fund		
Unrestricted funds	106,302	90,137
Restricted funds	226,776	204,294
	<u>333,078</u>	<u>294,431</u>

7 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,557	5,707
Loss on disposal of tangible fixed assets	-	756
	<u>2,557</u>	<u>6,463</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £9,255 for the year (2022 - £10,616).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Charitable activities	15	15
Administration	4	4
Total	<u>19</u>	<u>19</u>
Employment costs	2023	2022
	£	£
Wages and salaries	242,154	231,834
Other pension costs	13,970	12,016
	<u>256,124</u>	<u>243,850</u>

18 (2022 - 16) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the year totalled £13,970 (2022 - £12,016).

The total employee benefits of the key management personnel of the charity were £53,280 (2022 - £54,398).

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Tangible fixed assets	Freehold land and buildings £	IT equipment and furniture £	Total £
Cost			
At 1 January 2023	40,478	11,841	52,319
Additions	-	2,156	2,156
	<u>40,478</u>	<u>13,997</u>	<u>54,475</u>
At 31 December 2023	40,478	13,997	54,475
	<u>40,478</u>	<u>13,997</u>	<u>54,475</u>
Depreciation and impairment			
At 1 January 2023	-	8,041	8,041
Depreciation charged in the year	-	2,557	2,557
	<u>-</u>	<u>10,598</u>	<u>10,598</u>
At 31 December 2023	-	10,598	10,598
	<u>-</u>	<u>10,598</u>	<u>10,598</u>
Carrying amount			
At 31 December 2023	40,478	3,399	43,877
	<u>40,478</u>	<u>3,399</u>	<u>43,877</u>
At 31 December 2022	40,478	3,800	44,278
	<u>40,478</u>	<u>3,800</u>	<u>44,278</u>
12 Debtors		2023	2022
		£	£
Amounts falling due within one year:			
Prepayments and accrued income		9,978	8,497
		<u>9,978</u>	<u>8,497</u>
13 Creditors: amounts falling due within one year		2023	2022
		£	£
Other taxation and social security		5,524	3,788
Accruals and deferred income		3,318	3,048
		<u>8,842</u>	<u>6,836</u>
14 Retirement benefit schemes		2023	2022
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		13,970	12,016
		<u>13,970</u>	<u>12,016</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2023	At 31 December 2023
	£	£
Property reserve	40,478	40,478
	<u>40,478</u>	<u>40,478</u>
Previous year:	At 1 January 2022	At 31 December 2022
	£	£
Property reserve	40,478	40,478
	<u>40,478</u>	<u>40,478</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 January 2022	Movement in funds			Balance at 1 January 2023	Movement in funds			Transfers	Balance at 31 December 2023
		Incoming resources	Resources expended	£		Incoming resources	Resources expended	£		
North Cumbria	88,479	43,640	(44,614)	(8,889)	78,616	41,481	(45,665)	(5,950)	68,482	
Craven	3,341	8,126	(9,014)	(939)	1,514	7,379	(5,490)	(919)	2,484	
Eden	13,784	23,017	(25,014)	(2,491)	9,296	30,706	(26,111)	(2,576)	11,315	
Furness	1,873	1,570	-	(1,366)	2,077	961	-	(514)	2,524	
North Lancashire	36,262	76,416	(68,125)	(10,785)	33,768	76,473	(78,684)	(9,896)	21,661	
South Lakes	17,687	49,560	(26,703)	(4,496)	36,048	28,749	(26,282)	(3,697)	34,818	
West Cumbria	50,977	43,211	(18,721)	(5,411)	70,056	35,122	(30,592)	(5,471)	69,115	
North Holiday	1,757	-	-	-	1,757	-	-	-	1,757	
South Holiday	924	-	-	-	924	-	-	-	924	
Listening Service	-	430	(12,807)	12,377	-	420	(13,952)	13,532	-	
	215,084	245,970	(204,998)	(22,000)	234,056	221,291	(226,776)	(15,491)	213,080	

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2023 £
Fund balances at 31 December 2023 are represented by:				
Tangible assets	200	40,478	3,199	43,877
Current assets/(liabilities)	57,301	-	209,881	267,182
	<u>57,501</u>	<u>40,478</u>	<u>213,080</u>	<u>311,059</u>
	Unrestricted funds	Designated funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2022 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	808	40,478	2,992	44,278
Current assets/(liabilities)	114,683	-	231,064	345,747
	<u>115,491</u>	<u>40,478</u>	<u>234,056</u>	<u>390,025</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

England & Wales - Charity number 1135880

Accounts

Charity registration number 1135880

Company registration number 07203313 (England and Wales)

**NORTHERN INTER-SCHOOLS CHRISTIAN UNION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Grime Mrs Ruth Houston Mr Alastair Richards Mr Ian Harvie Reverend Mathew Ineson Mrs Susan Gorman
Charity number	1135880
Company number	07203313
Principal address	57 Lancaster Road Carnforth Lancashire LA5 9LE
Registered office	57 Lancaster Road Carnforth Lancashire LA5 9LE
Independent examiner	Gibbons Carleton House 136 Gray Street Workington Cumbria CA14 2LU

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

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NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

A. Company information

Introduction

The Northern Inter-Schools Christian Union is a charitable company limited by guarantee. It was incorporated on 25th March 2010 to take over from the North West Evangelistic Trust (Charity No. 246661). This had been formed in 1965 with the aim of making known the gospel of the Lord Jesus Christ in North West England by all possible means. NISCU was set up under a Memorandum of Association agreed by the existing trustees of NWET on 9th March 2010 and is governed by Articles of Association.

Constitutional Objects and Policies

NISCU is a non-denominational organisation committed to Christian ministry and to acting co-operatively with local churches in its work with young people. Authority is in the hands of the Directors who have delegated that to the Chief Executive Officer whose powers, as well as those of the Area Support Groups, are regulated by written policies. NISCU acts as a resource for local schools, so that the central beliefs of the Christian faith may be communicated to young people in an appropriate way as part of their education. It operates in a number of geographical areas in north-west England.

Policy

The main objective is that:

Children and young people in education (principally in Northern England) will grow in their knowledge and understanding of the Christian faith as found in the Bible, and also in understanding its implications.

Directors

David Grime (Chairman)
Susan Gorman
Ian Harvie
Ruth Houston
Mathew Ineson
Alastair Richards

Chief Executive Officer

Nicholas Klein

Registered Office

57 Lancaster Road,
Carnforth,
Lancashire, LA5 9LE
Telephone: 01524 732 764
E-mail: admin@niscu.org.uk
Website: www.niscu.org.uk

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

B. Business Review

1. Public Benefit

In all its activities the directors are mindful of their duty to provide public benefit by making access widely available and serving the needs of the schools in which NISCU staff work.

NISCU has an open access policy for its general school clubs so that any student of appropriate year group may attend. For residential events (weekends or full weeks) each of the constituent areas provides funding for those families of limited means where appropriate. This is done by use of general funds or personal sponsorship by supporters of the charity.

2. Activities

As restrictions due to the Coronavirus pandemic eased throughout the year NISCU activities were able to get back to a more normal format. There have, however, been occasions when live events have been arranged and cancelled at short notice because of the virus. As the use of online and pre-recorded material was of benefit to both staff and schools alike during the restrictions, they have continued and will be developed. This format has allowed new relationships to be made.

Once again puppet presentations have featured both live and on video. These are mostly provided by volunteers. Though impacted by the virus from time to time, NISCU's activities followed the same format as in previous years. These are outlined below.

In school

The core tasks of staff when working in schools fall into the categories shown below. Assemblies and lessons fit the needs of the school, and clubs are voluntary and open to all who wish to attend.

Assemblies

These have been for either the whole school or specific groups. They are at the invitation of the school and are designed to inform students and to encourage them to think for themselves about issues of faith, ethics and lifestyle. Where the school so requests, the content is shaped to meet its wishes, but in line with NISCU's stated aims.

Primary work includes a programme of assemblies at intervals requested by the schools, some once per term or half term and others monthly. Puppet shows have an important place particularly in two areas where there are four dedicated teams in total. In other areas the school's workers themselves use puppets when appropriate.

Lessons

According to the needs of the schools and the skills of NISCU staff, these lessons have included Religious Education; Personal and Social Education; English; Art, Drama and Poetry, but are not restricted to these.

Clubs

These take place during lunch breaks or after school. They are open to anyone (subject to age) and are designed to be both recreational and thought-provoking about the Christian faith and related issues. The content and style is tailored to the make-up of the participants.

Pastoral

In a few cases, where the school authorities request, NISCU staff have been involved in pastoral and mentoring work.

Due to the pandemic the number of schools visited has been limited, but as the year progressed and restrictions eased visits have increased. However, the benefits of using video links and pre-recorded material during the restrictions were recognised and these continue. This has enabled Christian ministry to be shared in both regularly visited schools and some not previously partnered with NISCU.

Little cooperative working has been possible with local churches due to the restrictions. However, as restrictions have eased staff have been building on the contacts they maintained through the pandemic and more work is being done with churches.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Continued Professional Development

Work in this area has, again, been severely curtailed, but it is hoped that it will resume during the coming year.

Beyond the school

Residential events

There were no residential events planned for this year, but consideration is being given to future events.

Student volunteers

Once again, because of Covid 19, there have been no student volunteers this year. However, it is an area we would encourage in future.

Community links

Due to the pandemic, it has not been possible for one area to continue its work with the Church of England Blackburn Diocese and the 'Bishop's Bible Challenge'. This has yet to resume, but the Directors are keen for this to continue when practical.

It has not been possible to establish a regular support group for the Furness Area. However, this is very much an aspiration which we hope will become reality now that the pandemic is no longer a major factor.

Now that restrictions have eased, staff have increased their efforts to provide links with local churches and seek to encourage, help and resource them as they work with young people. This is an area of work which continues to be given greater emphasis, together with building relationships throughout the NISCU region.

NISCU Connect is a new initiative introduced towards the end of the year. Circulated quarterly 'Connect' schedules all church activities and events that may be of interest to children and young people in a given area.

Intern Scheme

The intern scheme was not repeated this year because of the restrictions.

Media apprentice

A media apprentice has been employed for part of the year. The employee elected to move on in November and has not been replaced. The Directors would not be averse to employing another apprentice, if appropriate, and funds were available.

Listening Service

The ongoing coronavirus has restricted the expansion of Listening Service. However, it is pleasing to note that volunteers have been or are being trained in several areas thus expanding this facility.

Leadership

The Chief Executive Officer (CEO) oversees the work of the Charity on a day to day basis.

The CEO is accountable to the Directors for the operation of the company, and is responsible for the operational policy under the overarching general policy established by the Directors. The CEO works in partnership with the Operations Manager and Financial Administrator. Together they form the Senior Management Team (SMT). Four senior staff members assist the CEO as Area Managers. Where mutually viable and beneficial, staff have planned and delivered work co-operatively across geographical areas, including digitally. The latter has become more prominent.

The CEO is co-opted to the Board of Education, Carlisle Diocese.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Staff Management and Development

This is in the hands of the Senior Management Team (SMT) and this continues to strengthen the oversight and professional leadership of the staff. It has not been felt necessary to add to the SMT, but this continues to be reviewed and the Directors would not be averse to employ additional staff should circumstances dictate and funds permit.

Staff, from all areas, have been able to meet in person on Team days and at the annual retreat. Where needed they have also been able to meet via video link.

Staffing Facts (31st December 2022)

The core financial commitment of the company has been the provision of salaried staff to lead and to work as Schools Work staff in the seven constituent areas of the organisation. The staff member in the Furness area left for personal reasons. It is hoped that a replacement will be appointed in the near future.

Full time		
Chief Executive Officer	1	As 2021
Part time		
Area staff	13	16 in 2021
Operations Manager	1	As 2021
Financial Administrator	1	As 2021
Hourly paid	1	2 in 2021
Apprentice	1	Finished in Nov 2022
Intern	0	As 2021
Maternity/Paternity Leave		
None		As 2021
Voluntary		
S Lakes area	1	
Voluntary Co-workers		
Numerous		They work with and under the authority of staff to assist in clubs and other activities

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3. Organisation

Administration

This is the responsibility of the Operations Manager who is assisted very competently in the day to day tasks by the Financial Administrator.

Media and Marketing

One member of staff has been appointed as media manager, whose role is to create media in both paper and online formats, to support teaching and outreach across the whole of the NISCU areas.

A second member of staff manages central marketing, including the NISCU connect magazine, social media and supporting each area with brand guidelines in area marketing.

Area Support Groups

There are six operational support groups. It had been hoped that a further group, in the Furness Area, would be established during the year, but this was not possible partly due to the ongoing coronavirus. The Directors are keen that a support group for the Furness area be set up as circumstances permit.

Area Support Groups are elected at a local Annual General Meeting of supporters. They are properly constituted and operate under the authority of the Chief Executive Officer and meet regularly for minuted business throughout the year. From the start of lockdown meetings have been held on-line, including the Annual General Meeting. However, some groups are now meeting physically, but others have opted to continue to use video links.

Support Group members are drawn from a range of local supporting churches and are responsible for the financial and prayer support of staff working in the area and keeping local churches and supporters informed of developments.

Area finances are managed centrally. This gives two main benefits:-

1. The Directors and Senior Management Team have a detailed knowledge of area funds held and how they are used.
2. Area Support Groups, and in particular the local Treasurer, have been released to give more time to engage with existing local area donors and to seek out new ones.

The committees have a more strategic role than just supporting. They plan with the SMT for the longer term and work to strengthen the links with supporters and churches. It is part of NISCU's ongoing vision to grow this area of work and so to train and help volunteers in partnership together.

Governance

As indicated previously, the directors have employed a Chief Executive Officer to lead and to manage NISCU.

The Directors implemented a programme of policy governance from the outset of the company. This codifies governance in five policy documents and together this allows the Chief Executive Officer the freedom to develop the activities of the company while the Directors hold him accountable for its operation. These policies are reviewed at regular intervals.

4. Property and finance

57 Lancaster Road, Carnforth meets the company's need for a central office and is generally maintained in good condition. The upper floor of the building provides separate office and toilet facilities for "Sportsreach", a local Christian charity, with whom we have links, which rents this space.

It is planned to repair the roof (due to start in September but deferred) and replace the boiler. Both will now take place in early 2023.

Low operating cost for the buildings at 57 Lancaster Road, along with consistent giving to the charity, enable the directors to report that, at the end of 2022, NISCU's accounts are debt-free. The company has no investments apart from bank deposits and owns outright 57 Lancaster Road, Carnforth and its fixtures and fittings, together with the equipment provided for the staff for carrying out their duties.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

The SMT and Directors continue to look at the future funding of NISCU, both short and medium term and consult regularly with support group officers about ways of achieving income that will sustain development of activities from the centre as well as the Areas.

Some Areas have office space provided freely or at low cost, by local churches.

Business Class is an initiative introduced during 2019 to encourage businesses to support Central funding. Because of the coronavirus this scheme has become 'dormant', but it is hoped to reintroduce it, or something similar, during 2023.

5. Policies

a. Risk

The directors acknowledge their responsibility to identify and minimise risks and keep such policies under review.

The charity has a well-established child protection policy which is regularly reviewed by the Chief Executive Officer and/or other members of the Senior Management Team. Child protection is acknowledged as the key risk area and the charity has risk identification procedures in place, and policies for making staff and others aware and minimising such risks.

b. Reserves

The main expenses of the charity relate to staff costs and the main source of income is donations from supporters. The Directors are of the view that the assets of the trust are sufficient to meet immediate contingencies.

c. Investments

The Directors are of the view that long-term risk based investment of funds is inappropriate for the objects of the company. Surplus funds are invested in accessible bank, building society and Charities Aid Foundation accounts at the best rate of interest available.

d. Restricted Funds

Any Area restricted funds showing a fund balance deficit to the centre during the year were supported by the Directors from general funds if necessary. All of the restricted funds were in credit at the year-end.

6. Statement of Director Responsibilities

The directors are required by the current Charities Act 2011 and Companies Act 2006 to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements giving a true and fair view, the directors are required to follow best practice and:

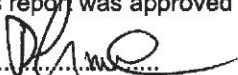
- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed or explained in the financial statements;
- (d) Prepare the financial statement on an ongoing basis unless it is inappropriate to assume that the charity will continue in operation.

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with applicable law and regulations. They 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.

It is our belief that we have faithfully and successfully discharged these duties during 2022.

Approval

This report was approved by the Directors on 17th April 2023.

.....

Mr David Grime
Trustee

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHERN INTER-SCHOOLS CHRISTIAN UNION

I report to the trustees on my examination of the financial statements of Northern Inter-Schools Christian Union (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Mr Tony Hindmoor BFP FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 7/7/2023

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
Income and endowments from:						
Donations and legacies	3	31,981	-	245,196	277,177	243,917
Investments	4	304	-	496	800	99
Other income	5	3,366	-	278	3,644	57,778
Total income		35,651	-	245,970	281,621	301,794
Expenditure on:						
Charitable activities	6	90,137	-	204,294	294,431	275,844
Other expenditure	10	52	-	704	756	-
Total expenditure		90,189	-	204,998	295,187	275,844
Net (outgoing)/incoming resources before transfers		(54,538)	-	40,972	(13,566)	25,950
Gross transfers between funds		22,000	-	(22,000)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(32,538)	-	18,972	(13,566)	25,950
Fund balances at 1 January 2022		148,029	40,478	215,084	403,591	377,641
Fund balances at 31 December 2022		115,491	40,478	234,056	390,025	403,591

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £
<u>Income and endowments from:</u>					
Donations and legacies	3	34,534	-	209,383	243,917
Investments	4	88	-	11	99
Other income	5	40,205	-	17,573	57,778
Total income		74,827	-	226,967	301,794
<u>Expenditure on:</u>					
Charitable activities	6	96,017	-	179,827	275,844
Total expenditure		96,017	-	179,827	275,844
Net (outgoing)/incoming resources before transfers		(21,190)	-	47,140	25,950
Gross transfers between funds		28,906	-	(28,906)	-
Net (expenditure)/income for the year/ Net movement in funds		7,716	-	18,234	25,950
Fund balances at 1 January 2021		140,313	40,478	196,850	377,641
Fund balances at 31 December 2021		148,029	40,478	215,084	403,591

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		44,278		48,936
Current assets					
Debtors	13	8,497		9,153	
Cash at bank and in hand		344,086		350,438	
		<u>352,583</u>		<u>359,591</u>	
Creditors: amounts falling due within one year	14	<u>(6,836)</u>		<u>(4,936)</u>	
Net current assets			345,747		354,655
Total assets less current liabilities			<u>390,025</u>		<u>403,591</u>
Income funds					
Restricted funds	15		234,056		215,084
<u>Unrestricted funds</u>					
Designated funds	16	40,478		40,478	
General unrestricted funds		<u>115,491</u>		<u>148,029</u>	
			<u>155,969</u>		<u>188,507</u>
			<u>390,025</u>		<u>403,591</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements 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 03.07.23


.....
Mr David Grime
Trustee

Company registration number 07203313

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Northern Inter-Schools Christian Union is a private company limited by guarantee incorporated in England and Wales. The registered office is 57 Lancaster Road, Carnforth, Lancashire, LA5 9LE. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants receivable have been credited to the profit and loss account so as to match them with the expenditure to which they relate.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
IT equipment and furniture	25% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Committed giving and individual donations	25,414	101,620	127,034	26,468	107,961	134,429
Church donations	40	67,364	67,404	40	50,077	50,117
School donations	-	400	400	-	550	550
Gifts and gift aid reclaimed	6,527	75,812	82,339	8,026	50,795	58,821
	<u>31,981</u>	<u>245,196</u>	<u>277,177</u>	<u>34,534</u>	<u>209,383</u>	<u>243,917</u>

**NORTHERN INTER-SCHOOLS CHRISTIAN UNION
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED 31 DECEMBER 2022**

4 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Interest receivable	304	496	800	88	11	99
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Other income	326	278	604	1,000	415	1,415
Rental income	3,040	-	3,040	3,040	-	3,040
Government grants	-	-	-	36,165	17,158	53,323
	<u>3,366</u>	<u>278</u>	<u>3,644</u>	<u>40,205</u>	<u>17,573</u>	<u>57,778</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	2022	2021
	£	£
Staff costs	243,850	237,672
Depreciation and impairment	5,707	2,019
Staff training	100	2,730
Rent and rates	1,746	1,103
Heat and light	717	1,224
Repairs	446	1,713
Telephone	1,104	1,151
Printing, postage and stationery	2,411	1,557
School books and resources	3,371	2,700
Sundry expenses	5,129	3,211
Camp and events	2,101	1,836
Travel and subsistence	15,903	6,074
Bank charges	105	96
Insurance	7,693	7,387
Accountancy fees	4,048	5,371
	<u>294,431</u>	<u>275,844</u>
	<u>294,431</u>	<u>275,844</u>
Analysis by fund		
Unrestricted funds	90,137	96,017
Restricted funds	204,294	179,827
	<u>294,431</u>	<u>275,844</u>

7 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	5,707	2,019
Loss on disposal of tangible fixed assets	756	-
	<u>6,463</u>	<u>2,019</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £10,616 for the year (2021 - £9,978).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Charitable activities	15	13
Administration	4	4
Total	<u>19</u>	<u>17</u>

Employment costs	2022	2021
	£	£
Wages and salaries	231,834	226,384
Other pension costs	12,016	11,288
	<u>243,850</u>	<u>237,672</u>

16 (2021 - 13) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the year totalled £12,016 (2021 - £11,288).

The total employee benefits of the key management personnel of the charity were £54,398 (2021 - £54,618).

There were no employees whose annual remuneration was more than £60,000.

10 Other expenditure

	Unrestricted	Restricted	Total	Total
	funds	funds	£	£
	2022	2022	2022	2021
Net loss on disposal of tangible fixed assets	52	704	756	-
	<u>52</u>	<u>704</u>	<u>756</u>	<u>-</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Tangible fixed assets

	Freehold land and buildings	IT equipment and furniture	Total
	£	£	£
Cost			
At 1 January 2022	40,478	28,142	68,620
Additions	-	1,805	1,805
Disposals	-	(12,399)	(12,399)
At 31 December 2022	40,478	17,548	58,026
Depreciation and impairment			
At 1 January 2022	-	19,684	19,684
Depreciation charged in the year	-	5,707	5,707
Eliminated in respect of disposals	-	(11,643)	(11,643)
At 31 December 2022	-	13,748	13,748
Carrying amount			
At 31 December 2022	40,478	3,800	44,278
At 31 December 2021	40,478	8,458	48,936

13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	8,497	9,153

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	3,788	1,936
Accruals and deferred income	3,048	3,000
	6,836	4,936

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021		Movement in funds			Balance at 1 January 2022			Movement in funds			Balance at 31 December 2022	
	£	£	Incoming resources	Resources expended	Transfers	Incoming resources	Resources expended	Transfers	Incoming resources	Resources expended	Transfers	£	£
North Cumbria	98,232		42,502	(45,582)	(6,673)	43,640	(44,614)	(8,889)	43,640	(44,614)	(8,889)	78,616	
Craven	5,658		10,947	(11,756)	(1,508)	8,126	(9,014)	(939)	8,126	(9,014)	(939)	1,514	
Eden	13,246		19,419	(16,848)	(2,033)	23,017	(25,014)	(2,491)	23,017	(25,014)	(2,491)	9,296	
Furness	151		8,471	(6,749)	-	1,570	-	(1,366)	1,570	-	(1,366)	2,077	
North Lancashire	35,685		72,541	(61,340)	(10,624)	76,416	(68,125)	(10,785)	76,416	(68,125)	(10,785)	33,768	
South Lakes	14,700		29,106	(22,238)	(3,881)	49,560	(26,703)	(4,496)	49,560	(26,703)	(4,496)	36,048	
West Cumbria	26,497		41,478	(11,457)	(5,541)	43,211	(18,721)	(5,411)	43,211	(18,721)	(5,411)	70,056	
North Holiday	1,757		-	-	-	-	-	-	-	-	-	1,757	
South Holiday	924		-	-	-	-	-	-	-	-	-	924	
Listening Service	-		2,503	(3,857)	1,354	430	(12,807)	12,377	430	(12,807)	12,377	-	
	196,850		226,967	(179,827)	(28,906)	245,970	(204,998)	(22,000)	245,970	(204,998)	(22,000)	234,056	

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Movement in funds Incoming resources	Balance at 1 January 2022	Movement in funds Incoming resources	Balance at 31 December 2022
	£	£	£	£	£
Property reserve	40,478	-	40,478	-	40,478
	<u>40,478</u>	<u>-</u>	<u>40,478</u>	<u>-</u>	<u>40,478</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

17 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£
Fund balances at 31 December 2022 are represented by:														
Tangible assets	808		40,478		2,992		44,278		3,260			5,198		48,936
Current assets/(liabilities)	114,683		-		231,064		345,747		144,769		-	209,886		354,655
	<u>115,491</u>		<u>40,478</u>		<u>234,056</u>		<u>390,025</u>		<u>148,029</u>		<u>40,478</u>	<u>215,084</u>		<u>403,591</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

England & Wales - Charity number 1135880

Accounts

Charity Registration No. 1135880

Company Registration No. 07203313 (England and Wales)

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Grime Mrs Ruth Houston Mr Alastair Richards Mr Ian Harvie Reverend Mathew Ineson Mrs Susan Gorman	(Appointed 20 September 2021)
Charity number	1135880	
Company number	07203313	
Principal address	57 Lancaster Road Carnforth Lancashire LA5 9LE	
Registered office	57 Lancaster Road Carnforth Lancashire LA5 9LE	
Independent examiner	Gibbons Carleton House 136 Gray Street Workington Cumbria CA14 2LU	

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

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NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

A. Company information

Introduction

The Northern Inter-Schools Christian Union is a charitable company limited by guarantee. It was incorporated on 25th March 2010 to take over from the North West Evangelistic Trust (Charity No. 246661). This had been formed in 1965 with the aim of making known the gospel of the Lord Jesus Christ in North West England by all possible means. NISCU was set up under a Memorandum of Association agreed by the existing trustees of NWET on 9th March 2010 and is governed by Articles of Association.

Constitutional Objects and Policies

NISCU is a non-denominational organisation committed to Christian ministry and to acting co-operatively with local churches in its work with young people. Authority is in the hands of the Directors who have delegated that to the Chief Executive Officer whose powers, as well as those of the Area Support Groups, are regulated by written policies. NISCU acts as a resource for local schools, so that the central beliefs of the Christian faith may be communicated to young people in an appropriate way as part of their education. It operates in a number of geographical areas in north-west England.

Policy

The main objective is that:

Children and young people in education (principally in Northern England) will grow in their knowledge and understanding of the Christian faith as found in the Bible, and also in understanding its implications.

Directors

David Grime (Chairman)
Susan Gorman (co-opted September 2021)
Ian Harvie
Mathew Ineson
Ruth Houston
Alastair Richards

Chief Executive Officer

Nicholas Klein

Registered Office

57 Lancaster Road,
Carnforth,
Lancashire, LA5 9LE
Telephone: 01524 732 764
E-mail: admin@niscu.org.uk
Website: www.niscu.org.uk

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

B. Business Review

1. Public Benefit

In all its activities the directors are mindful of their duty to provide public benefit by making access widely available and serving the needs of the schools in which NISCU staff work.

NISCU has an open access policy for its general school clubs so that any student of appropriate year group may attend. For residential events (weekends or full weeks) each of the constituent areas provides funding for those families of limited means where appropriate. This is done by use of general funds or personal sponsorship by supporters of the charity.

2. Activities

As in 2020, NISCU activities in 2021 were considerably affected by the Coronavirus pandemic. Some visits to schools and churches were possible from time to time, but these were spasmodic and varied from area to area. There was continued use of online and pre-recorded material, which was again invaluable to staff to maintain contact with schools. In some instances, new relationships have been made. Once again puppet presentations have featured with volunteers providing input where possible. Restrictions were largely lifted towards the end of the year thus allowing staff to access schools, where permitted. Despite the restrictions, NISCU's activities followed the same format as in previous years. These are outlined below.

In school

The core tasks of staff when working in schools fall into the categories shown below. Assemblies and lessons fit the needs of the school, and clubs are voluntary and open to all who wish to attend.

Assemblies

These have been for either the whole school or particular groups. They are at the invitation of the school and are designed to inform students and to encourage them to think for themselves about issues of faith, ethics and lifestyle. Where the school so requests, the content is shaped to meet its wishes, but in line with NISCU's stated aims.

Primary work includes a programme of assemblies at intervals requested by the schools, some once per term or half term and others monthly. Puppet shows have an important place particularly in two areas where there are four (down from five in the previous year) dedicated teams in total. In other areas the schools workers themselves use puppets when appropriate.

Lessons

According to the needs of the schools and the skills of NISCU staff, these lessons have included Religious Education; Personal and Social Education; English; Drama and Poetry, but are not restricted to these.

Clubs

These take place during lunch breaks or after school. They are open to anyone (subject to age) and are designed to be both recreational and thought-provoking about the Christian faith and related issues. The content and style is tailored to the make-up of the participants.

Pastoral

In a few cases, where the school authorities request, NISCU staff have been involved in pastoral and mentoring work.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Due to the ongoing pandemic the number of schools visited has been limited. However, as during 2020 Christian ministry has been possible via video link and/or pre-recorded sessions, including to schools not previously partnered with NISCU.

Little cooperative working has been possible with local churches due to the restrictions, but the staff have endeavoured to maintain contact throughout.

Continued Professional Development

Work in this area has, again, been severely curtailed, but it is hoped that it will resume once circumstances permit.

Beyond the school

Residential events

There were no residential events planned for this year.

Student volunteers

Once again, because of Covid 19, there have been no student volunteers this year. However, it is an area we would encourage when circumstances permit and the opportunity arises.

Community links

Due to the restrictions, it has not been possible for one area to continue its work with the Church of England Blackburn Diocese and the 'Bishop's Bible Challenge'. The Directors are keen that this resume when restrictions are lifted.

Hampered to some extent by the pandemic, it has not been possible to establish a regular support group for the Furness Area. However, this is very much an aspiration which we hope will become reality in the near future.

Though severely restricted, the staff continue to provide links with local churches and seek to encourage, help and resource them as they work with young people. This is an area of work which continues to be given greater emphasis, together with building relationships throughout the NISCU region.

Intern Scheme

The intern scheme was not repeated this year because of the restrictions.

Media apprentice

A media apprentice has been employed throughout the year.

Listening Service

The ongoing coronavirus has restricted the expansion of Listening Service, but it is hoped that the coming year will bring more positive results.

Leadership

The Chief Executive Officer (CEO) oversees the work of the Charity on a day to day basis.

The CEO is accountable to the Directors for the operation of the company, and is responsible for the operational policy under the overarching general policy established by the Directors. The CEO works in partnership with the Operations Manager and Financial Administrator. Together they form the Senior Management Team (SMT). Four senior staff members assist the CEO as Area Managers. Where mutually viable and beneficial, staff have planned and delivered work co-operatively across geographical areas, including digitally.

The CEO is co-opted to the Board of Education, Carlisle Diocese.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Staff Management and Development

This is in the hands of the Senior Management Team (SMT) and this continues to strengthen the oversight and professional leadership of the staff. Due to financial constraints additional personnel have been not been provided in central office as in previous years. The Directors are conscious that this is not an ideal situation and intend to address it when circumstances permit and without threatening the viability of local area work.

Staff, from all areas, have been able to meet via video link.

Staffing Facts (31st December 2021)

The core financial commitment of the company has been the provision of salaried staff to lead and to work as Schools Work staff in the seven constituent areas of the organisation. The staff member in the Furness area left for personal reasons. It is hoped that a replacement will be appointed in the near future.

Full time		
Chief Executive Officer	1	As 2020
Part time		
Area staff	16	14 in 2020
Operations Manager	1	As 2020
Financial Administrator	1	As 2020
Hourly paid	2	1 in 2020
Apprentice	1	
Intern	0	As 2020
Maternity/Paternity Leave		
None		As 2020
Voluntary		
None		1 for a limited period prior to lockdown
Voluntary Co-workers		
Numerous		They work with and under the authority of staff to assist in clubs

3. Organisation

Administration

This is the responsibility of the Operations Manager who is assisted very competently in the day to day tasks by the Financial Administrator.

Media

An existing member of staff has been appointed as media manager, whose role is to create media in both paper and online formats to support teaching and outreach across the whole of the NISCU areas.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Area Support Groups

There are six operational support groups. It had been hoped that a further group, in the Furness Area, would be established during the year, but this was not possible due to the ongoing coronavirus. In addition the staff member working in that area, left for personal reasons. The Directors are keen that a support group for the Furness area be set up during 2022 as circumstances permit.

Area Support Groups are elected at a local Annual General Meeting of supporters. They are properly constituted and operate under the authority of the Chief Executive Officer and meet regularly for minuted business throughout the year. From the start of lockdown meetings have been held online, including the Annual General Meeting.

Support Group members are drawn from a range of local supporting churches and are responsible for the financial and prayer support of staff working in the area and keeping local churches and supporters informed of developments.

Area finances are managed centrally. This gives two main benefits:-

1. The Directors and Senior Management Team have a detailed knowledge of area funds held and how they are used.
2. Area Support Groups, and in particular the local Treasurer, have been released to give more time to engage with existing local area donors and to seek out new ones.

The committees have a more strategic role than just supporting. They plan with the SMT for the longer term and work to strengthen the links with supporters and churches. It is part of NISCU's ongoing vision to grow this area of work and so to train and help volunteers in partnership together.

Governance

As indicated above, the directors have employed a Chief Executive Officer to lead and to manage NISCU.

The Directors implemented a programme of policy governance from the outset of the company. This codifies governance in five policy documents and together this allows the Chief Executive Officer the freedom to develop the activities of the company while the Directors hold him accountable for its operation. These policies are reviewed at regular intervals.

4. Property and finance

57 Lancaster Road, Carnforth meets the company's need for a central office and is generally maintained in good condition. The upper floor of the building provides separate office and toilet facilities for "Sportsreach", a local Christian charity, with whom we have links, which rents this space.

Low operating cost for the buildings at 57 Lancaster Road, along with consistent giving to the charity, enable the directors to report that, at the end of 2021, NISCU's accounts are debt-free. The company has no investments apart from bank deposits and owns outright 57 Lancaster Road, Carnforth and its fixtures and fittings, together with the equipment provided for the staff for carrying out their duties.

The SMT and Directors continue to look at the future funding of NISCU, both short and medium term and consult regularly with support group officers about ways of achieving income that will sustain development of activities from the centre as well as the Areas.

Some areas have office space provided freely or at low cost, by local churches.

Business Class is an initiative introduced during 2019 to encourage businesses to support Central funding. Because of the coronavirus this scheme has become 'dormant', but it is hoped to reintroduce it, or something similar, during 2022.

Job Retention Scheme (Furlough). All members of staff (bar one) have been furloughed from time to time, as in the previous year, in line with Government guidelines and NISCU has benefited from the Job Retention Scheme. Where areas have suffered a reduction in anticipated income, this will be reimbursed from the furlough monies. Any surplus monies will be retained at Central and used to fund future projects. The Job Retention Scheme ceased in September 2021.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5. Policies

a. Risk

The directors acknowledge their responsibility to identify and minimise risks and keep such policies under review.

The charity has a well-established child protection policy which is regularly reviewed by the Chief Executive Officer and/or other members of the Senior Management Team. Child protection is acknowledged as the key risk area and the charity has risk identification procedures in place, and policies for making staff and others aware and minimising such risks.

b. Reserves

The main expenses of the charity relate to staff costs and the main source of income is donations from supporters. The Directors are of the view that the assets of the trust are sufficient to meet immediate contingencies.

Cash assets continued to be affected by the pandemic, but the Directors are pleased to note donations held up well and where areas experienced a reduction they were reimbursed from the furlough scheme.

c. Investments

The Directors are of the view that long-term risk based investment of funds is inappropriate for the objects of the company. Surplus funds are invested in accessible bank, building society and Charities Aid Foundation accounts at the best rate of interest available.

d. Restricted Funds

Any area restricted funds showing a fund balance deficit to the centre during the year were supported by the Directors from general funds if necessary. All of the restricted funds were in credit at the year-end.

6. Statement of Director Responsibilities

The directors are required by the current Charities Act 2011 and Companies Act 2006 to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements giving a true and fair view, the directors are required to follow best practice and:

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed or explained in the financial statements;
- (d) Prepare the financial statement on an ongoing basis unless it is inappropriate to assume that the charity will continue in operation.

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with applicable law and regulations. They 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.

It is our belief that we have faithfully and successfully discharged these duties during 2021.

The trustees' report was approved by the Board of Trustees.

Mr David Grime

Trustee

Dated: 11 April 2022

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHERN INTER-SCHOOLS CHRISTIAN UNION

I report to the trustees on my examination of the financial statements of Northern Inter-Schools Christian Union (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mr Tony Hindmoor BFP FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 11 May 2022

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Total
	Notes	2021 £	2021 £	2021 £	2021 £	2020 £
<u>Income and endowments from:</u>						
Donations and legacies	3	34,534	-	209,383	243,917	294,800
Charitable activities	4	-	-	-	-	1,350
Investments	5	88	-	11	99	394
Other income	6	40,205	-	17,573	57,778	87,970
Total income		<u>74,827</u>	<u>-</u>	<u>226,967</u>	<u>301,794</u>	<u>384,514</u>
<u>Expenditure on:</u>						
Charitable activities	7	96,017	-	179,827	275,844	269,443
Net (outgoing)/incoming resources before transfers		(21,190)	-	47,140	25,950	115,071
Gross transfers between funds		28,906	-	(28,906)	-	-
Net income for the year/ Net movement in funds		<u>7,716</u>	<u>-</u>	<u>18,234</u>	<u>25,950</u>	<u>115,071</u>
Fund balances at 1 January 2021		<u>140,313</u>	<u>40,478</u>	<u>196,850</u>	<u>377,641</u>	<u>262,571</u>
Fund balances at 31 December 2021		<u><u>148,029</u></u>	<u><u>40,478</u></u>	<u><u>215,084</u></u>	<u><u>403,591</u></u>	<u><u>377,642</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2020 £	2020 £	2020 £	2020 £
<u>Income and endowments from:</u>					
Donations and legacies	3	50,796	-	244,004	294,800
Charitable activities	4	1,350	-	-	1,350
Investments	5	323	-	71	394
Other income	6	84,232	-	3,738	87,970
Total income		136,701	-	247,813	384,514
<u>Expenditure on:</u>					
Charitable activities	7	84,166	-	185,277	269,443
Net (outgoing)/incoming resources before transfers		52,535	-	62,536	115,071
Gross transfers between funds		37,183	-	(37,183)	-
Net income for the year/ Net movement in funds		89,718	-	25,353	115,071
Fund balances at 1 January 2020		50,596	40,478	171,497	262,571
Fund balances at 31 December 2020		140,314	40,478	196,850	377,642

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		48,936		47,635
Current assets					
Debtors	13	9,153		18,314	
Cash at bank and in hand		350,438		317,695	
		<u>359,591</u>		<u>336,009</u>	
Creditors: amounts falling due within one year	14	<u>(4,936)</u>		<u>(6,002)</u>	
Net current assets			354,655		330,007
Total assets less current liabilities			<u>403,591</u>		<u>377,642</u>
Income funds					
Restricted funds	15		215,084		196,850
<u>Unrestricted funds</u>					
Designated funds	16	40,478		40,478	
General unrestricted funds		148,029		140,314	
		<u>188,507</u>		<u>180,792</u>	
			<u>403,591</u>		<u>377,642</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

These financial statements 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 April 2022

Mr David Grime
Trustee

Company Registration No. 07203313

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Northern Inter-Schools Christian Union is a private company limited by guarantee incorporated in England and Wales. The registered office is 57 Lancaster Road, Carnforth, Lancashire, LA5 9LE. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Government grants receivable have been credited to the profit and loss account so as to match them with the expenditure to which they relate.

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Computers	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Committed giving and individual donations	26,468	107,961	134,429	38,728	107,949	146,677
Church donations	40	50,077	50,117	792	66,125	66,917
School donations	-	550	550	-	195	195
Gifts and gift aid reclaimed	8,026	50,795	58,821	11,276	69,735	81,011
	<u>34,534</u>	<u>209,383</u>	<u>243,917</u>	<u>50,796</u>	<u>244,004</u>	<u>294,800</u>

4 Charitable activities

	Unrestricted 2021	Unrestricted 2020
	£	£
Intern programme	-	1,350
	<u>-</u>	<u>1,350</u>

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Interest receivable	88	11	99	323	71	394
	<u>88</u>	<u>11</u>	<u>99</u>	<u>323</u>	<u>71</u>	<u>394</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Other income	1,000	415	1,415	75	1,475	1,550
Rental income	3,040	-	3,040	1,392	-	1,392
Government grants	36,165	17,158	53,323	82,765	2,263	85,028
	<u>40,205</u>	<u>17,573</u>	<u>57,778</u>	<u>84,232</u>	<u>3,738</u>	<u>87,970</u>
	<u><u>40,205</u></u>	<u><u>17,573</u></u>	<u><u>57,778</u></u>	<u><u>84,232</u></u>	<u><u>3,738</u></u>	<u><u>87,970</u></u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	2021	2020
	£	£
Staff costs	237,672	235,961
Depreciation and impairment	2,019	2,212
Intern Programme expenses	-	157
Staff training	2,730	132
Rent and rates	1,103	818
Heat and light	1,224	1,198
Repairs	1,713	771
Telephone	1,151	1,239
Printing, postage and stationery	1,557	1,435
School books	2,700	1,723
Sundry expenses	3,211	1,387
Camp and events	1,836	2,701
Travel and subsistence	6,074	7,209
Bank charges	96	60
Insurance	7,387	7,107
Accountancy fees	5,371	4,517
Puppet Team expenses	-	816
	<u>275,844</u>	<u>269,443</u>
	<u>275,844</u>	<u>269,443</u>
	<u>275,844</u>	<u>269,443</u>
Analysis by fund		
Unrestricted funds	96,017	84,166
Restricted funds	179,827	185,277
	<u>275,844</u>	<u>269,443</u>
	<u>275,844</u>	<u>269,443</u>

8 Net movement in funds

	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>2,019</u>	<u>2,212</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £9,978 for the year (2020 - £10,269).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Charitable activities	13	13
Administration	4	4
	<hr/>	<hr/>
Total	17	17
	<hr/> <hr/>	<hr/> <hr/>

Employment costs

	2021	2020
	£	£
Wages and salaries	226,384	224,481
Other pension costs	11,288	11,480
	<hr/>	<hr/>
	237,672	235,961
	<hr/> <hr/>	<hr/> <hr/>

13 (2020 - 12) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the year totalled £11,288 (2020 - £11,480).

The total employee benefits of the key management personnel of the charity were £54,618 (2020 - £55,668).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Tangible fixed assets

	Freehold land and buildings	Computers	Total
	£	£	£
Cost			
At 1 January 2021	40,478	24,822	65,300
Additions	-	3,320	3,320
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	40,478	28,142	68,620
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 January 2021	-	17,665	17,665
Depreciation charged in the year	-	2,019	2,019
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	-	19,684	19,684
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2021	40,478	8,458	48,936
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	40,478	7,157	47,635
	<u> </u>	<u> </u>	<u> </u>

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	-	8,377
Prepayments and accrued income	9,153	9,937
	<u> </u>	<u> </u>
	9,153	18,314
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	1,936	3,213
Accruals and deferred income	3,000	2,789
	<u> </u>	<u> </u>
	4,936	6,002
	<u> </u>	<u> </u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
North Cumbria	83,807	63,496	(38,670)	(10,401)	98,232	42,502	(45,582)	(6,673)	88,479
Craven	7,182	8,540	(8,843)	(1,221)	5,658	10,947	(11,756)	(1,508)	3,341
Eden	10,059	17,790	(12,517)	(2,086)	13,246	19,419	(16,848)	(2,033)	13,784
Furness	525	9,757	(10,117)	(14)	151	8,471	(6,749)	-	1,873
North Lancashire	25,474	77,036	(56,960)	(9,865)	35,685	72,541	(61,340)	(10,624)	36,262
South Lakes	10,560	32,545	(24,212)	(4,193)	14,700	29,106	(22,238)	(3,881)	17,687
West Cumbria	31,209	38,649	(33,958)	(9,403)	26,497	41,478	(11,457)	(5,541)	50,977
North Holiday	1,757	-	-	-	1,757	-	-	-	1,757
South Holiday	924	-	-	-	924	-	-	-	924
Listening Service	-	-	-	-	-	2,503	(3,857)	1,354	-
	<u>171,497</u>	<u>247,813</u>	<u>(185,277)</u>	<u>(37,183)</u>	<u>196,850</u>	<u>226,967</u>	<u>(179,827)</u>	<u>(28,906)</u>	<u>215,084</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020	Movement in funds Incoming resources	Balance at 1 January 2021	Movement in funds Incoming resources	Balance at 31 December 2021
	£	£	£	£	£
Property reserve	40,478	-	40,478	-	40,478
	<u>40,478</u>	<u>-</u>	<u>40,478</u>	<u>-</u>	<u>40,478</u>
	<u><u>40,478</u></u>	<u><u>-</u></u>	<u><u>40,478</u></u>	<u><u>-</u></u>	<u><u>40,478</u></u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:								
Tangible assets	3,260	40,478	5,198	48,936	3,320	40,478	3,837	47,635
Current assets/(liabilities)	144,769	-	209,886	354,655	136,994	-	193,013	330,007
	<u>148,029</u>	<u>40,478</u>	<u>215,084</u>	<u>403,591</u>	<u>140,314</u>	<u>40,478</u>	<u>196,850</u>	<u>377,642</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2021***

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

England & Wales - Charity number 1135880

Accounts

Charity Registration No. 1135880

Company Registration No. 07203313 (England and Wales)

NORTHERN INTER-SCHOOLS CHRISTIAN UNION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr David Grime Mrs Ruth Houston Mr Alastair Richards Mr Ian Harvie Reverend Mathew Ineson	(Appointed 27 January 2020)
Secretary	Dr Pamela Jones	
Charity number	1135880	
Company number	07203313	
Principal address	57 Lancaster Road Carnforth Lancashire LA5 9LE	
Registered office	57 Lancaster Road Carnforth Lancashire LA5 9LE	
Independent examiner	Gibbons Carleton House 136 Gray Street Workington Cumbria CA14 2LU	

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

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NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

A. Company information

Introduction

The Northern Inter-Schools Christian Union is a charitable company limited by guarantee. It was incorporated on 25th March 2010 to take over from the North West Evangelistic Trust (Charity No. 246661). This had been formed in 1965 with the aim of making known the gospel of the Lord Jesus Christ in North West England by all possible means. NISCU was set up under a Memorandum of Association agreed by the existing trustees of NWET on 9th March 2010 and is governed by Articles of Association.

Constitutional Objects and Policies

NISCU is a non-denominational organisation committed to Christian ministry and to acting co-operatively with local churches in its work with young people. Authority is in the hands of the Directors who have delegated that to the Chief Executive Officer whose powers, as well as those of the Area Support Groups, are regulated by written policies. NISCU acts as a resource for local schools, so that the central beliefs of the Christian faith may be communicated to young people in an appropriate way as part of their education. It operates in a number of geographical areas in north-west England.

Policy

The main objective is that:

Children and young people in education (principally in Northern England) will grow in their knowledge and understanding of the Christian faith as found in the Bible, and also in understanding its implications.

Directors

David Grime (Chairman)
Mathew Ineson
Ian Harvie
Ruth Houston
Alastair Richards
William I Towers (retired July 2020)

Company Secretary

Pamela Jones

Chief Executive Officer

Nicholas Klein

Registered Office

57 Lancaster Road,
Carnforth,
Lancashire, LA5 9LE
Telephone: 01524 732 764
E-mail: admin@niscu.org.uk
Website: www.niscu.org.uk

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

B. Business Review

1. Public Benefit

In all its activities the directors are mindful of their duty to provide public benefit by making access widely available and serving the needs of the schools in which staff work.

NISCU has an open access policy for its general school clubs so that any student of appropriate year group may attend. For residential events (weekends or full weeks) each of the constituent areas provides funding for those families of limited means where appropriate. This is done by use of general funds or personal sponsorship by supporters of the charity.

2. Activities

In March 2020, coronavirus (Covid 19) affected the whole country and resulted in the curtailment of nearly all visits to schools and churches etc. Much of the staff was placed on the furlough scheme introduced by the Government, between March and July, on a one week in four basis. After the summer holidays, restrictions continued, though staff were able to resume working part time, being furloughed for the remainder of the time. A lot of on line and pre-recorded work was possible, thus enabling the staff to provide valuable input to assemblies and classes. Puppets have featured in a lot of presentations with volunteers providing input where available.

Restrictions were still in place at the end of 2020.

Prior to 'lockdown' in March, NISCU's activities followed the same pattern as in previous years.

In school

The core tasks of staff when working in schools fall into the categories shown below. Assemblies and lessons fit the needs of the school, and clubs are voluntary and open to all who wish to attend.

Assemblies

These have been for either the whole school or particular groups. They are at the invitation of the school and are designed to inform students and to encourage them to think for themselves about issues of faith, ethics and life-style. Where the school so requests, the content is shaped to meet its wishes, but in line with NISCU's stated aims.

Primary work includes a programme of assemblies at intervals requested by the schools, some once per term or half term and others monthly. Puppet shows have an important place particularly in two areas where there are five dedicated teams in total. In other areas the schools workers themselves use puppets when appropriate.

Lessons

According to the needs of the schools and the skills of NISCU staff, these lessons have included Religious Education; Personal and Social Education; English; Drama and Poetry, but are not restricted to these.

Clubs

These take place during lunch breaks or after school. They are open to anyone (subject to age) and are designed to be both recreational and thought-provoking about the Christian faith and related issues. The content and style is tailored to the make-up of the participants.

Pastoral

In a few cases, where the school authorities request, NISCU staff have been involved in pastoral and mentoring work.

Due to the pandemic the number of schools visited has been limited to the first three months of the year. However, some Christian ministry has been possible by video link and/or pre recorded sessions including to schools not previously partnered with NISCU.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Little cooperative working has been possible with local churches due to the restrictions, but the staff have endeavoured to maintain contact throughout.

Continued Professional Development

Work in this area has been severely curtailed, but it is hoped that it will resume once restrictions permit.

Beyond the school

Residential events

There were no residential planned for this year.

Student volunteers

Because of Covid 19 there have been no student volunteers this year but it is an area we would encourage once restrictions permit and the opportunity arises.

Community links

Due to the restrictions it has not been possible for one area to continue its work with the Church of England Blackburn Diocese and the 'Bishop's Bible Challenge'. The Directors are keen that this resume when restrictions are lifted.

It had been hoped to establish a support group in the Furness area. However, though overtaken by the restrictions, it has been possible to hold on-line sessions with interested parties and it is hoped that such a group will be started when permitted.

Though severely restricted, the staff continue to provide links with local churches and seek to encourage, help and resource them as they work with young people. This is an area of work which continues to be given greater emphasis, together with building relationships throughout the NISCU region.

Intern Scheme

The intern scheme was not repeated this year because of the restrictions.

Listening Service

The Listening Service had to be largely suspended following 'lockdown'. Tutoring was provided to teachers in one of the Diocese for a brief period. Tutoring to anyone interested in this facility will recommence when possible.

Leadership

The Chief Executive Officer (CEO) oversees the work of the Charity on a day to day basis.

The CEO is accountable to the Directors for the operation of the company, and is responsible for the operational policy under the overarching general policy established by the Directors. The CEO works in partnership with the Operations Manager and Financial Administrator. Together they form the Senior Management Team (SMT). Four senior staff members assist the CEO as Area Managers. Where mutually viable and beneficial, staff have planned and delivered work co-operatively across geographical areas, including digitally.

The CEO is co-opted to the Board of Education, Carlisle Diocese.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Staff Management and Development

This is in the hands of the Senior Management Team (SMT) and this continues to strengthen the oversight and professional leadership of the staff. Due to financial constraints additional personnel have not been provided in central office as in previous years. The Directors are conscious that this is not an ideal situation and intend to address it when circumstances permit and without threatening the viability of local area work.

Staff, from all areas, have been able to meet via video link.

Staffing Facts (31st December 2020)

The core financial commitment of the company has been the provision of salaried staff to lead and to work as Schools Work staff in the seven constituent areas of the organisation. (As reported elsewhere a worker is now based in the Furness area, though temporarily seconded to South Lakes until the former is firmly established.)

Full time

Chief Executive Officer (as 2019)

Part time

13 – Area Staff – 2 left in September 2019

1 - Operations Manager (as 2019)

1 - Financial Administrator (as 2019)

1 – Hourly paid (1 in 2019)

1 – Intern from September? (1 in 2019)

Maternity/Paternity Leave

None in 2020 (as 2019)

Voluntary

1 – limited period at beginning of year prior to lockdown. (2 for part of 2019)

Voluntary Co-workers

Numerous. They work with and under the authority of staff to assist in clubs.

3. Organisation

Administration

This is the responsibility of the Operations Manager who is assisted very competently in the day to day tasks by the Financial Administrator.

Area Support Groups

There are six operational support groups with positive interest in forming a seventh in the Furness Area. The Furness area worker is currently seconded to the neighbouring South Lakes area. The Directors are keen that a separate support group be established and this will be a major focus during 2021, though they are conscious that the coronavirus restrictions will impact this development.

Area Support Groups are elected at a local Annual General Meeting of supporters. They are properly constituted and operate under the authority of the Chief Executive Officer and meet regularly for minuted business throughout the year. From the start of lockdown meetings have been held on-line, including the Annual General Meeting.

Support Group members are drawn from a range of local supporting churches and are responsible for the financial and prayer support of staff working in the area and keeping local churches and supporters informed of developments.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Area finances are managed centrally. This gives two main benefits:-

1. The Directors and Senior Management Team have a detailed knowledge of area funds held and how they are used.
2. Area Support Groups, and in particular the local Treasurer, have been released to give more time to engage with existing local area donors and to seek out new ones.

The committees have a more strategic role than just supporting. They plan with the SMT for the longer term and work to strengthen the links with supporters and churches. It is part of NISCU's ongoing vision to grow this area of work and so to train and help volunteers in partnership together.

Governance

As indicated above, the directors have employed a Chief Executive Officer to lead and to manage NISCU.

The Directors implemented a programme of policy governance from the outset of the company. This codifies governance in five policy documents and together this allows the Chief Executive Officer the freedom to develop the activities of the company while the Directors hold him accountable for its operation. These policies are reviewed at regular intervals.

4. Property and finance

57 Lancaster Road, Carnforth meets the company's need for a central office and is maintained in good condition. The upper floor of the building provides separate office and toilet facilities for "Sportsreach", a local Christian charity, with whom we have links, which rents this space.

Low operating cost for the buildings at 57 Lancaster Road, along with consistent giving to the charity, enable the directors to report that, at the end of 2020, NISCU's accounts are debt-free. The company has no investments apart from bank deposits and owns outright 57 Lancaster Road, Carnforth and its fixtures and fittings, together with the equipment provided for the staff for carrying out their duties.

The SMT and Directors continue to look at the future funding of NISCU, both short and medium term and consult regularly with support group officers about ways of achieving income that will sustain development of activities from the centre as well as the Areas.

Some areas have office space provided freely or at low cost, by local churches.

Business Class is an initiative introduced during 2019 to encourage businesses to support Central funding. With the generous support for the CEO of two individuals now ended due to retirement, it is essential that new sources of income are found. This is very much ongoing, but has met with some success.

Job Retention Scheme (Furlough)

All members of staff (bar one) have been furloughed from time to time, in line with Government guidelines and NISCU has benefited from the Job Retention Scheme. Where areas have suffered a reduction in anticipated income, this will be reimbursed from the furlough monies. Any surplus monies will be retained at Central and used to fund future projects.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5. Policies

a. Risk

The directors acknowledge their responsibility to identify and minimise risks and keep such policies under review.

The charity has a well-established child protection policy which is regularly reviewed by the Chief Executive Officer and/or other members of the Senior Management Team. Child protection is acknowledged as the key risk area and the charity has risk identification procedures in place, and policies for making staff and others aware and minimising such risks.

b. Reserves

The main expenses of the charity relate to staff costs and the main source of income is donations from supporters. The Directors are of the view that the assets of the trust are sufficient to meet immediate contingencies.

Cash assets have been impacted by the pandemic, but the Directors are pleased to note that donations have held up far better than anticipated, with one area in particular gaining from a bereavement legacy. However, two areas, in particular, have experienced reduced income greater than the others. Any short fall will be made good from furlough monies.

c. Investments

The Directors are of the view that long-term risk based investment of funds is inappropriate for the objects of the company. Surplus funds are invested in accessible bank, building society and Charities Aid Foundation accounts at the best rate of interest available.

d. Restricted Funds

Any Area restricted funds showing a fund balance deficit to the centre during the year were supported by the directors from general funds if necessary. All of the restricted funds were in credit at the year-end.

6. Statement of Director Responsibilities

The directors are required by the current Charities Act 2011 and Companies Act 2006 to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements giving a true and fair view, the directors are required to follow best practice and:

- (a) Select suitable accounting policies and apply them consistently;
- (b) Make judgements and estimates that are reasonable and prudent;
- (c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed or explained in the financial statements;
- (d) Prepare the financial statement on an ongoing basis unless it is inappropriate to assume that the charity will continue in operation.

The directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with applicable law and regulations. They 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.

It is our belief that we have faithfully and successfully discharged these duties during 2020.

The trustees' report was approved by the Board of Trustees.

Mr David Grime

Trustee

Dated: 6 July 2021

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTHERN INTER-SCHOOLS CHRISTIAN UNION

I report to the trustees on my examination of the financial statements of Northern Inter-Schools Christian Union (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mr Tony Hindmoor BFP FCA
Gibbons
Chartered Accountants
Carleton House
136 Gray Street
Workington
Cumbria
CA14 2LU

Dated: 19 July 2021

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Total
	Notes	2020 £	2020 £	2020 £	2020 £	2019 £
<u>Income and endowments from:</u>						
Donations and legacies	3	50,796	-	244,004	294,800	281,633
Charitable activities	4	1,350	-	-	1,350	3,670
Investments	5	323	-	71	394	617
Other income	6	84,232	-	3,738	87,970	6,653
Total income		136,701	-	247,813	384,514	292,573
<u>Expenditure on:</u>						
Charitable activities	7	84,166	-	185,277	269,443	298,194
Net incoming/(outgoing) resources before transfers		52,535	-	62,536	115,071	(5,621)
Gross transfers between funds		37,183	-	(37,183)	-	-
Net income/(expenditure) for the year/ Net movement in funds		89,718	-	25,353	115,071	(5,621)
Fund balances at 1 January 2020		50,596	40,478	171,497	262,571	268,192
Fund balances at 31 December 2020		140,314	40,478	196,850	377,642	262,571

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

		Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2019 £	2019 £	2019 £	2019 £
<u>Income and endowments from:</u>					
Donations and legacies	3	42,009	-	239,624	281,633
Charitable activities	4	3,670	-	-	3,670
Investments	5	501	-	116	617
Other income	6	5,033	-	1,620	6,653
Total income		<u>51,213</u>	<u>-</u>	<u>241,360</u>	<u>292,573</u>
<u>Expenditure on:</u>					
Charitable activities	7	89,885	-	208,309	298,194
Net incoming/(outgoing) resources before transfers		<u>(38,672)</u>	<u>-</u>	<u>33,051</u>	<u>(5,621)</u>
Gross transfers between funds		28,335	-	(28,335)	-
Net income/(expenditure) for the year/ Net movement in funds		<u>(10,337)</u>	<u>-</u>	<u>4,716</u>	<u>(5,621)</u>
Fund balances at 1 January 2019		<u>60,933</u>	<u>40,478</u>	<u>166,781</u>	<u>268,192</u>
Fund balances at 31 December 2019		<u><u>50,596</u></u>	<u><u>40,478</u></u>	<u><u>171,497</u></u>	<u><u>262,571</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	12		47,635		46,105
Current assets					
Debtors	13	18,314		11,709	
Cash at bank and in hand		317,695		207,408	
		<u>336,009</u>		<u>219,117</u>	
Creditors: amounts falling due within one year	14	<u>(6,002)</u>		<u>(2,651)</u>	
Net current assets			330,007		216,466
Total assets less current liabilities			<u>377,642</u>		<u>262,571</u>
Income funds					
Restricted funds	15		196,850		171,497
<u>Unrestricted funds</u>					
Designated funds	16	40,478		40,478	
General unrestricted funds		<u>140,314</u>		<u>50,596</u>	
			180,792		91,074
			<u>377,642</u>		<u>262,571</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

These financial statements 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 6 July 2021

Mr David Grime
Trustee

Company Registration No. 07203313

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Northern Inter-Schools Christian Union is a private company limited by guarantee incorporated in England and Wales. The registered office is 57 Lancaster Road, Carnforth, Lancashire, LA5 9LE. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Government grants receivable have been credited to the profit and loss account so as to match them with the expenditure to which they relate.

1.5 Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Computers	25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Committed giving and individual donations	38,728	107,949	146,677	35,706	101,182	136,888
Church donations	792	66,125	66,917	625	68,758	69,383
School donations	-	195	195	-	650	650
Gifts and gift aid reclaimed	11,276	69,735	81,011	5,678	69,034	74,712
	<u>50,796</u>	<u>244,004</u>	<u>294,800</u>	<u>42,009</u>	<u>239,624</u>	<u>281,633</u>

4 Charitable activities

	Unrestricted	Unrestricted
	2020	2019
	£	£
Intern programme	<u>1,350</u>	<u>3,670</u>

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Interest receivable	<u>323</u>	<u>71</u>	<u>394</u>	<u>501</u>	<u>116</u>	<u>617</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Other income	75	1,475	1,550	2,173	1,620	3,793
Rental income	1,392	-	1,392	2,860	-	2,860
Government grants	82,765	2,263	85,028	-	-	-
	<u>84,232</u>	<u>3,738</u>	<u>87,970</u>	<u>5,033</u>	<u>1,620</u>	<u>6,653</u>
	<u><u>84,232</u></u>	<u><u>3,738</u></u>	<u><u>87,970</u></u>	<u><u>5,033</u></u>	<u><u>1,620</u></u>	<u><u>6,653</u></u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	2020	2019
	£	£
Staff costs	235,961	236,771
Depreciation and impairment	2,212	1,869
Intern Programme expenses	157	2,500
Staff training	132	2,116
Rent and rates	818	1,767
Heat and light	1,198	1,017
Repairs	771	520
Telephone	1,239	1,812
Printing, postage and stationery	1,435	3,277
School books	1,723	2,192
Sundry expenses	1,387	6,245
Camp and events	2,701	3,735
Travel and subsistence	7,209	23,510
Bank charges	60	90
Insurance	7,107	6,659
Accountancy fees	4,517	4,114
Puppet Team expenses	816	-
	<u>269,443</u>	<u>298,194</u>
	<u>269,443</u>	<u>298,194</u>
	<u>269,443</u>	<u>298,194</u>
Analysis by fund		
Unrestricted funds	84,166	89,885
Restricted funds	185,277	208,309
	<u>269,443</u>	<u>298,194</u>
	<u>269,443</u>	<u>298,194</u>

8 Net movement in funds

	2020	2019
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>2,212</u>	<u>1,869</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £10,269 for the year (2019 - £8,890).

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Charitable activities	13	14
Administration	4	4
	<hr/>	<hr/>
Total	17	18
	<hr/> <hr/>	<hr/> <hr/>
Employment costs	2020	2019
	£	£
Wages and salaries	224,481	225,355
Other pension costs	11,480	11,416
	<hr/>	<hr/>
	235,961	236,771
	<hr/> <hr/>	<hr/> <hr/>

12 (2019 - 13) of the above employees participated in the Defined Contribution Pension Scheme.

Contributions to the employee pension schemes for the year totalled £11,481 (2019 - £11,416).

The total employee benefits of the key management personnel of the charity were £55,668 (2019 - £54,319).

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Freehold land and buildings	Computers	Total
	£	£	£
Cost			
At 1 January 2020	40,478	21,081	61,559
Additions	-	3,742	3,742
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	40,478	24,823	65,301
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 January 2020	-	15,454	15,454
Depreciation charged in the year	-	2,212	2,212
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	-	17,666	17,666
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 December 2020	40,478	7,157	47,635
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2019	40,478	5,627	46,105
	<u> </u>	<u> </u>	<u> </u>

13 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	8,377	1,305
Prepayments and accrued income	9,937	10,404
	<u> </u>	<u> </u>
	18,314	11,709
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	3,213	-
Accruals and deferred income	2,789	2,651
	<u> </u>	<u> </u>
	6,002	2,651
	<u> </u>	<u> </u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
North Cumbria	86,509	47,665	(43,826)	(6,541)	83,807	63,496	(38,670)	(10,401)	98,232
Craven	2,406	10,768	(4,798)	(1,194)	7,182	8,540	(8,843)	(1,221)	5,658
Eden	12,372	14,523	(15,144)	(1,692)	10,059	17,790	(12,517)	(2,086)	13,246
Furness	7,573	3,689	(10,721)	(16)	525	9,757	(10,117)	(14)	151
North Lancashire	19,504	75,884	(60,446)	(9,468)	25,474	77,036	(56,960)	(9,865)	35,685
South Lakes	14,755	27,721	(28,832)	(3,084)	10,560	32,545	(24,212)	(4,193)	14,700
West Cumbria	20,981	61,111	(44,543)	(6,340)	31,209	38,649	(33,958)	(9,403)	26,497
North Holiday	1,757	-	-	-	1,757	-	-	-	1,757
South Holiday	924	-	-	-	924	-	-	-	924
	<u>166,781</u>	<u>241,361</u>	<u>(208,310)</u>	<u>(28,335)</u>	<u>171,497</u>	<u>247,813</u>	<u>(185,277)</u>	<u>(37,183)</u>	<u>196,850</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Movement in funds Incoming resources	Balance at 1 January 2020	Movement in funds Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Property reserve	40,478	-	40,478	-	40,478
	<u>40,478</u>	<u>-</u>	<u>40,478</u>	<u>-</u>	<u>40,478</u>
	<u><u>40,478</u></u>	<u><u>-</u></u>	<u><u>40,478</u></u>	<u><u>-</u></u>	<u><u>40,478</u></u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:								
Tangible assets	3,320	40,478	3,837	47,635	2,080	40,478	3,547	46,105
Current assets/(liabilities)	136,994	-	193,013	330,007	48,516	-	167,950	216,466
	<u>140,314</u>	<u>40,478</u>	<u>196,850</u>	<u>377,642</u>	<u>50,596</u>	<u>40,478</u>	<u>171,497</u>	<u>262,571</u>

NORTHERN INTER-SCHOOLS CHRISTIAN UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2020***

18 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).