

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

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

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# 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

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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](mailto:admin@niscu.org.uk)  
Website: [www.niscu.org.uk](http://www.niscu.org.uk)

# NORTHERN INTER-SCHOOLS CHRISTIAN UNION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### **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**

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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**

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### **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

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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

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### 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

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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          |
|---|-------|--------------------|----------------------------|------------------|----------------|----------------|
|   |       | 2020               | 2020                       | 2020             | 2020           | 2019           |
|   | Notes | £                  | £                          | £                | £              | £              |
| <b><u>Income and endowments from:</u></b>                               |       |                    |                            |                  |                |                |
| 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          |
| <b>Total income</b>   |       | <b>136,701</b>     | <b>-</b>                   | <b>247,813</b>   | <b>384,514</b> | <b>292,573</b> |
| <b><u>Expenditure on:</u></b>   |       |                    |                            |                  |                |                |
| Charitable activities   | 7     | 84,166             | -                          | 185,277          | 269,443        | 298,194        |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | <b>52,535</b>      | <b>-</b>                   | <b>62,536</b>    | <b>115,071</b> | <b>(5,621)</b> |
| Gross transfers between funds   |       | 37,183             | -                          | (37,183)         | -              | -              |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>89,718</b>      | <b>-</b>                   | <b>25,353</b>    | <b>115,071</b> | <b>(5,621)</b> |
| Fund balances at 1 January 2020   |       | 50,596             | 40,478                     | 171,497          | 262,571        | 268,192        |
| <b>Fund balances at 31 December 2020</b>                                |       | <b>140,314</b>     | <b>40,478</b>              | <b>196,850</b>   | <b>377,642</b> | <b>262,571</b> |

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                 |
|---|-------|----------------------|----------------------------|-----------------------|-----------------------|
|   |       | 2019                 | 2019                       | 2019                  | 2019                  |
|   | Notes | £                    | £                          | £                     | £                     |
| <b><u>Income and endowments from:</u></b>                               |       |                      |                            |                       |                       |
| 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                 |
| <b>Total income</b>   |       | <u>51,213</u>        | <u>-</u>                   | <u>241,360</u>        | <u>292,573</u>        |
| <b><u>Expenditure on:</u></b>   |       |                      |                            |                       |                       |
| Charitable activities   | 7     | <u>89,885</u>        | <u>-</u>                   | <u>208,309</u>        | <u>298,194</u>        |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | (38,672)             | -                          | 33,051                | (5,621)               |
| Gross transfers between funds   |       | <u>28,335</u>        | <u>-</u>                   | <u>(28,335)</u>       | <u>-</u>              |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | (10,337)             | -                          | 4,716                 | (5,621)               |
| Fund balances at 1 January 2019   |       | <u>60,933</u>        | <u>40,478</u>              | <u>166,781</u>        | <u>268,192</u>        |
| <b>Fund balances at 31 December 2019</b>                                |       | <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<br>£      | £              | 2019<br>£      | £              |
|---|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 12    |                | 47,635         |                | 46,105         |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors   | 13    | 18,314         |                | 11,709         |                |
| Cash at bank and in hand                              |       | 317,695        |                | 207,408        |                |
|   |       | <u>336,009</u> |                | <u>219,117</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(6,002)</u> |                | <u>(2,651)</u> |                |
| Net current assets                                    |       |                | 330,007        |                | 216,466        |
| <b>Total assets less current liabilities</b>          |       |                | <u>377,642</u> |                | <u>262,571</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| 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**

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### **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**

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### **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

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### 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<br>funds | Restricted<br>funds | Total         | Unrestricted<br>funds | Restricted<br>funds | Total        |
|-------------------|-----------------------|---------------------|---------------|-----------------------|---------------------|--------------|
|                   | 2020<br>£             | 2020<br>£           | 2020<br>£     | 2019<br>£             | 2019<br>£           | 2019<br>£    |
| 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> |

# NORTHERN INTER-SCHOOLS CHRISTIAN UNION

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

### 7 Charitable activities

|                                  | 2020<br>£      | 2019<br>£      |
|----------------------------------|----------------|----------------|
| 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> |
| <b>Analysis by fund</b>          |                |                |
| Unrestricted funds               | 84,166         | 89,885         |
| Restricted funds                 | 185,277        | 208,309        |
|                                  | <u>269,443</u> | <u>298,194</u> |

### 8 Net movement in funds

|  | 2020<br>£    | 2019<br>£    |
|--|--------------|--------------|
| 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<br>Number | 2019<br>Number |
|-----------------------|----------------|----------------|
| Charitable activities | 13             | 14             |
| Administration        | 4              | 4              |
| Total                 | 17             | 18             |

### Employment costs

|                     | 2020<br>£ | 2019<br>£ |
|---------------------|-----------|-----------|
| Wages and salaries  | 224,481   | 225,355   |
| Other pension costs | 11,480    | 11,416    |
|                     | 235,961   | 236,771   |

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

### 13 Debtors

|   | 2020          | 2019          |
|---|---------------|---------------|
|   | £             | £             |
| <b>Amounts falling due within one year:</b> |               |               |
| Other debtors                               | 8,377         | 1,305         |
| Prepayments and accrued income              | 9,937         | 10,404        |
|   | <u>18,314</u> | <u>11,709</u> |
|   | <u>18,314</u> | <u>11,709</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>6,002</u> | <u>2,651</u> |
|                                    | <u>6,002</u> | <u>2,651</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<br>31 December<br>2020 |
|------------------|------------------------------|-----------------------|-----------------------|-----------------|------------------------------|-----------------------|-----------------------|-----------------|-----------------------------------|
|                  | Balance at<br>1 January 2019 | Incoming<br>resources | Resources<br>expended | Transfers       | Balance at<br>1 January 2020 | Incoming<br>resources | Resources<br>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:

|                  |                              | Movement<br>in funds  |                              | Movement<br>in funds  |                                   |
|------------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------------------|
|                  | Balance at<br>1 January 2019 | Incoming<br>resources | Balance at<br>1 January 2020 | Incoming<br>resources | Balance at<br>31 December<br>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<br>funds<br>2020<br>£ | Designated<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ | Unrestricted<br>funds<br>2019<br>£ | Designated<br>funds<br>2019<br>£ | Restricted<br>funds<br>2019<br>£ | Total<br>2019<br>£ |
|---|------------------------------------|----------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|----------------------------------|--------------------|
| 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***

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### **18 Related party transactions**

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