LANCASHIRE COLLABORATIVE MINISTRY CIO

England & Wales · Charity number 1174964

Details

Status	Registered
Legal form	CIO
Registered	2017-10-03
Register	View on the Charity Commission register

Contact

Address	Bowland House Philips Road Whitebirk Estate Blackburn BB1 5NA
Phone	01254688051

Activities

Objects: (A) THE PROMOTION OF RELIGION IN ACCORDANCE WITH THE PRINCIPLES OF THE GENERAL ASSEMBLY OF UNITARIAN AND FREE CHRISTIAN CHURCHES; AND(B) TO CARRY ON ACTIVITIES IN FURTHERANCE OF THE OBJECT IN (A) THE PROVISION OF FINANCIAL AND OTHER SUPPORT TO MEMBER CHURCHES, INCLUDING THE SUPPORT OF MINISTERS AND PROPERTY, ENABLING THE CHURCHES TO FURTHER THEIR ACTIVITIES.

Activities: The financing of the provisionof Minsters to Unitarian Churches in Lancashire

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Lancashire

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£81,017	£76,920	-	-
2024-08-31	£50,412	£63,443	-	-
2023-08-31	£70,097	£61,211	-	-
2022-08-31	£50,000	£57,724	-	-
2021-08-31	£50,000	£51,273	-	-
2020-08-31	£43,735	£73,310	-	-

Trustees

Name	Role	Appointed
HERBERT ANTHONY CANN	Chair	2017-10-03
DOROTHY HEWERDINE		2017-10-03

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LANCASHIRE COLLABORATIVE MINISTRY CIO

England & Wales - Charity number 1174964

Accounts

Registered Charity Number: 1174964

LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

LANCASHIRE COLLABORATIVE MINISTRY CIO

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FOR THE YEAR ENDED 31ST AUGUST 2025

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LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2025

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st August 2025.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2019) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number
1174964

Registered address
Bowland House
Philips Road
Whitebirk Estate
Blackburn
BB1 5NA

Trustees
Herbert Anthony Cann
Dorothy Hewerdine
Anne Mills (Resigned 11/06/2025)
Freda Whittle (Resigned 11/06/2025)
June Forshaw (Resigned 11/06/2025)

Key management personnel
Rev Dr Shannon Ledbetter

Independent Examiner
Michael Heys FCCA ACA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers
Lloyds Bank PLC
Church Street
Blackburn
BB2 1JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Lancashire Collaborative Ministry CIO was registered as a Charitable Incorporated Organisation ("CIO") on 3rd October 2017 under the provisions of the Charities Act (Charity number: 1174964) and is governed by its foundation constitution of the same date.

Organisational structure

The Board currently consists of two trustees whose responsibility is the governance of the charity. There was one employee who tended to the day to day operations of the Charity during the year, but such services are now provided by external sources on a self-employed basis.

Recruitment and appointment of new board members

The trustees themselves appoint new trustees to the Board as necessary. New trustees are trained by existing trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The objects and activities of the charity are:

- the promotion of religion in accordance with the principles of the general assembly of unitarian and free Christian churches;
- to carry on activities in furtherance of the object above; and
- the provision of financial and other support to member churches, including the support of ministers and property, enabling the churches to further their activities.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit and believe that the activities above satisfy this requirement.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Collaborative Ministry CIO has continued to develop relevant local activities including for families and those that need support and help.

Church services are held regularly, including, as requested, Weddings and Rites of Passage. Services are available digitally on Zoom for members and others who cannot attend in person. Support is also given to the communities local to our churches and chapels, including making our facilities available. Other activities support the interaction between different faith groups.

Future plans

No significant changes to the operations of the charity are foreseen.

FINANCIAL REVIEW

The accounts of the charity show income of £81,017 (2024: £50,412) and expenditure of £76,920 (2024: £63,443). Grant income increased £30,525 from the previous year. Expenditure increased by 21% due to increased wage costs arising from the cessation of employment of the charity's sole employee. The charity has made a surplus this year of £4,097, in contrast to a deficit of £13,031 in the previous year. The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at an amount that equates to 3 to 6 months operating expenditure, as recommended by the Charities Commission to allow the charity to operate effectively even when funding may decrease. Current free reserves are £7,094 equivalent to approximately 1 month of operating expenditure. Whilst the current level of reserves are below the targeted level, the trustees believe the net asset position is sufficient to satisfy such requirements given the charity has few commitments although these levels of free reserves are reviewed on a regular basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the net income/expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Approved by order of the board of trustees on the ...19/05/2026... and signed on its behalf by:

H. A. Cann

Herbert Anthony Cann, Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE COLLABORATIVE MINISTRY CIO

I report to the trustees on my examination of the accounts of the Lancashire Collaborative Ministry CIO (the Charity) for the year ended 31st August 2025.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
(2) the accounts do not accord with those records: or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Michael Heys

Michael Heys FCCA ACA
Association of Chartered Certified Accountants
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated ...19/05/2026

LANCASHIRE COLLABORATIVE MINISTRY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025

	Notes	Unrestricted funds	Restricted funds £	2025 £	2024 £
INCOME FROM:					
Donations and legacies	2	**80,525**	-	**80,525**	50,000
Charitable activities	3	-	-	-	-
Investment income	4	**492**	-	**492**	412
TOTAL INCOME		**81,017**	-	**81,017**	50,412
EXPENDITURE ON:					
Charitable activities	5	**76,920**	-	**76,920**	63,443
TOTAL EXPENDITURE		**76,920**	-	**76,920**	63,443
NET (EXPENDITURE)/INCOME		**4,097**	-	**4,097**	(13,031)
Other recognised gains/(losses)		-	-	-	-
NET MOVEMENTS IN FUNDS		**4,097**	-	**4,097**	(13,031)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**2,997**	**1,092**	**4,089**	17,120
Total funds carried forward	10	**7,094**	**1,092**	**8,186**	4,089

All transactions relate to continuing operations.

There are no other recognised gains or losses for the period other than in the Statement of Financial Activities.

LANCASHIRE COLLABORATIVE MINISTRY CIO

BALANCE SHEET
AS AT 31st AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
CURRENT ASSETS					
Debtors	8	-		-	
Cash at bank and in hand		**9,386**		24,686	
		9,386		24,686	
CREDITORS					
Amounts falling due within one year	9	**1,200**		20,597	
NET CURRENT ASSETS			**8,186**		4,089
NET ASSETS			**8,186**		4,089
FUNDS					
Restricted	10		**1,092**		1,092
Unrestricted	10		**7,094**		2,997
TOTAL FUNDS			**8,186**		4,089

These financial statements were approved by the Board of Trustees on the ...19/05/2026... and signed on its behalf by:

H. A. Cann

Herbert Anthony Cann
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

1. ACCOUNTING POLICIES

Statutory information
Lancashire Collaborative Ministry CIO is a charitable incorporated organisation registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2019.

Lancashire Collaborative Ministry CIO 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 note(s).

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that the charity has adequate resources to continue trading for the foreseeable future.

Cash flow
The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Expenditure
Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES (Continued)

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Taxation
The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

Significant judgements and estimates
The trustees consider that no significant judgements or estimates have been made in the preparation of these financial statements.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
GRANT INCOME FROM:		
The Bowland Charitable Trust	**60,000**	30,000
Nazareth Chapel	**13,500**	18,000
Chorley Unitarian Chapel	**2,000**	2,000
Burnley, Pendle and Rossendale Council	**5,000**	-
Rossendale Borough Council	**25**	-
	80,525	50,000

All income above is of unrestricted funds unless otherwise stated.

3. CHARITABLE ACTVITIES

	2025 £	2024 £
Sundry income	-	-
	-	-

4. INVESTMENT INCOME

	2025 £	2024 £
Interest receivable	492	412
	492	412

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2025 £	2024 £
Rawtenstall foodbank	1,542	-	1,542	3,086
Salaries	53,612	-	53,612	38,142
Social security costs	619	-	619	-
Defined contribution pension costs	4,217	-	4,217	3,814
Administrative services	8,084	-	8,084	12,359
Legal and Professional fees	1,998	-	1,998	-
Grants paid to and on behalf of institutions (see below)	4,478	-	4,478	2,044
Travelling expenses	854	-	854	1,937
Advertising	-	-	-	602
Independent Examiner's fees (see below)	1,296	-	1,296	1,236
Sundry expenses	159	-	159	160
Bank charges	61	-	61	63
	76,920	-	76,920	63,443

All grants were paid to or on behalf of religious institutions in respect of repairs and maintenance of land and buildings from which they operate.

The fees paid to the Independent Examiner consist of fees paid for the preparation of the financial statements £972 (2024: £927), and for the independent examination £324 (2024: £309).

6. STAFF COSTS

The average number of employees of the charity in the period was 1 (2024: 1). Salary and pension costs are disclosed in note 4 above, and relate solely to key management personnel named on page 1.

No employees were remunerated by more than £60,000 in the current nor preceding years.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds £	Total funds £
INCOME FROM:			
Donations and legacies	**50,000**	-	**50,000**
Charitable activities	-	-	-
Other Income	**412**	-	**412**
TOTAL INCOME	**50,412**	-	**50,412**
EXPENDITURE ON:			
Charitable activities	**63,443**	-	**63,443**
TOTAL EXPENDITURE	**63,443**	-	**63,443**
NET (EXPENDITURE)/INCOME	**(13,031)**	-	**(13,031)**
Other recognised gains/(losses)	-	-	-
NET MOVEMENTS IN FUNDS	**(13,031)**	-	**(13,031)**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**16,028**	**1,092**	**17,120**
Total funds carried forward	**2,997**	**1,092**	**4,089**

8. DEBTORS

	2025 £	2024 £
Other debtors	-	-
	-	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	**1,200**	1,200
Pension creditor	-	422
Other creditors	-	18,975
	1,200	20,597

In the previous year, other creditors consisted of funds held on behalf of and owed back to another charity, due to its bank account being closed without notice. The name of the charity is Proceeds of Sale of Manse Held in Connexion with Rawtenstall Unitarian Church. Its registered charity number is 237617.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	£	£	£	£
Current assets	**8,294**	**1,092**	**9,386**	24,686
Current liabilities	**(1,200)**	-	**(1,200)**	(20,597)
	7,094	**1,092**	**8,186**	4,089

11. MOVEMENT IN FUNDS

	At 01.09.24	Net movement in funds	At 31.08.25
	£	£	£
Unrestricted funds			
General funds	**2,997**	**4,097**	**7,094**
Restricted funds			
Legal advice sessions	**1,092**	-	**1,092**
TOTAL FUNDS	**4,089**	**4,097**	**8,186**

11. MOVEMENT IN FUNDS (CONTINUED)

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	**81,017**	**(76,920)**	**4,097**
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	**81,017**	**(76,920)**	**4,097**

Comparative for movement in funds	At 01.09.23 £	Net movement in funds £	At 31.08.24 £
Unrestricted funds			
General funds	16,028	(13,031)	2,997
Restricted funds			
Legal advice sessions	1,092	-	1,092
TOTAL FUNDS	17,120	(13,031)	4,089

Comparative movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	50,412	(63,443)	(13,031)
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	50,412	(63,443)	(13,031)

Unrestricted funds represent surplus income in excess of expenditure and is available for use by the trustees in accordance with the charitable objects.

A legal advice clinic has been launched at Rawtenstall Unitarian Church on Bank Street. This initiative is in partnership with the Open University's Open Justice Centre and the University of Lancaster's Law School. The partners want to help alleviate the strain caused by unresolved legal issues at a time when legal support services have been cut significantly.

12. TRUSTEES

There were no expenses paid to trustees in the current nor preceding year.

13. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current nor preceding year.

LANCASHIRE COLLABORATIVE MINISTRY CIO

England & Wales - Charity number 1174964

Accounts

Registered Charity Number: 1174964

LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2024

Ainsworths Limited
Charter House
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LANCASHIRE COLLABORATIVE MINISTRY CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2024

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LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2024

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st August 2024.

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LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number
1174964

Registered address
Bowland House
Philips Road
Whitebirk Estate
Blackburn
BB1 5NA

Trustees
Herbert Anthony Cann
Lawrence Forshaw (resigned 16th July 2024)
Dorothy Hewerdine
Anne Mills
Freda Whittle
June Forshaw

Key management personnel
Rev Dr Shannon Ledbetter

Independent Examiner
Michael Heys FCCA ACA
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STRUCTURE, GOVERNANCE AND MANAGEMENT

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Organisational structure

The Board currently consists of five trustees whose responsibility is the governance of the charity. There is one employee who tends to the day to day operations of the Charity.

Recruitment and appointment of new board members

The trustees themselves appoint new trustees to the Board as necessary. New trustees are trained by existing trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The objects and activities of the charity are:

- the promotion of religion in accordance with the principles of the general assembly of unitarian and free Christian churches;
- to carry on activities in furtherance of the object above; and
- the provision of financial and other support to member churches, including the support of ministers and property, enabling the churches to further their activities.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit and believe that the activities above satisfy this requirement.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Collaborative Ministry CIO has continued to develop relevant local activities including for families and those that need support and help.

Church services are held regularly, including, as requested, Weddings and Rites of Passage. Services are available digitally on Zoom for members and others who cannot attend in person. Support is also given to the communities local to our churches and chapels, including making our facilities available. Other activities support the interaction between different faith groups.

Future plans

No significant changes to the operations of the charity are foreseen.

FINANCIAL REVIEW

The accounts of the charity show income of £50,412 (2023: £70,097) and expenditure of £63,443 (2023: £61,211). Income has reduced due to lower grant income, whilst expenditure has increased by a modest 3.6%. As a consequence of the reduction in income, the charity has made a deficit of £13,031 (2023: £8,886 surplus). Whilst such a deficit is not sustainable, the trustees are satisfied that excess reserves are being utilised.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at an amount that equates to 3 to 6 months operating expenditure, as recommended by the Charities Commission to allow the charity to operate effectively even when funding may decrease. Current free reserves are £2,997 equivalent to less than 1 month of operating expenditure. Whilst the current level of reserves are below the targeted level, the trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the net income/expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
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- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Approved by order of the board of trustees on the 11th of June 2025 and signed on its behalf by:

H. A. Cann

Herbert Anthony Cann, Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE COLLABORATIVE MINISTRY CIO

I report to the trustees on my examination of the accounts of the Lancashire Collaborative Ministry CIO (the Charity) for the year ended 31st August 2024.

Responsibilities and basis of report

As the trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
(2) the accounts do not accord with those records: or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Michael Heys

Michael Heys FCCA ACA
Association of Chartered Certified Accountants
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated 11th of June 2025

LANCASHIRE COLLABORATIVE MINISTRY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	Unrestricted funds	Restricted funds £	2024 £	2023 £
INCOME FROM:					
Donations and legacies	2	**50,000**	-	**50,000**	70,000
Charitable activities	3	-	-	-	-
Investment income	4	**412**	-	**412**	97
TOTAL INCOME		**50,412**	-	**50,412**	70,097
EXPENDITURE ON:					
Charitable activities	5	**63,443**	-	**63,443**	61,211
TOTAL EXPENDITURE		**63,443**	-	**63,443**	61,211
NET (EXPENDITURE)/INCOME		**(13,031)**	-	**(13,031)**	8,886
Other recognised gains/(losses)		-	-	-	-
NET MOVEMENTS IN FUNDS		**(13,031)**	-	**(13,031)**	8,886
RECONCILIATION OF FUNDS:					
Total funds brought forward		**16,028**	**1,092**	**17,120**	8,234
Total funds carried forward	10	**2,997**	**1,092**	**4,089**	17,120

All transactions relate to continuing operations.

There are no other recognised gains or losses for the period other than in the Statement of Financial Activities.

LANCASHIRE COLLABORATIVE MINISTRY CIO

BALANCE SHEET
AS AT 31st AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
CURRENT ASSETS					
Debtors	8	-		5,760	
Cash at bank and in hand		**24,686**		12,563	
		24,686		18,323	
CREDITORS					
Amounts falling due within one year	9	**20,597**		1,203	
NET CURRENT ASSETS			**4,089**		17,120
NET ASSETS			**4,089**		17,120
FUNDS					
Restricted	10		**1,092**		1,092
Unrestricted	10		**2,997**		16,028
TOTAL FUNDS			**4,089**		17,120

These financial statements were approved by the Board of Trustees on the 11th of June 2025 and signed on its behalf by:

H. A. Cann

Herbert Anthony Cann
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2024

1. ACCOUNTING POLICIES

Statutory information
Lancashire Collaborative Ministry CIO is a charitable incorporated organisation registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2019.

Lancashire Collaborative Ministry CIO 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 note(s).

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that the charity has adequate resources to continue trading for the foreseeable future.

Cash flow
The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Expenditure
Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2024

1. ACCOUNTING POLICIES (Continued)

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Taxation
The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

Significant judgements and estimates
The trustees consider that no significant judgements or estimates have been made in the preparation of these financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
GRANT INCOME FROM:		
The Bowland Charitable Trust	**30,000**	50,000
Nazareth Chapel	**18,000**	18,000
Chorley Unitarian Chapel	**2,000**	2,000
	50,000	70,000

All income above is of unrestricted funds unless otherwise stated.

3. CHARITABLE ACTVITIES

	2024 £	2023 £
Sundry income	-	-
	-	-

4. INVESTMENT INCOME

	2024 £	2023 £
Interest receivable	412	97
	412	97

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2024 £	2023 £
Rawtenstall foodbank	3,086	-	3,086	-
Salaries	38,142	-	38,142	35,877
Social security costs	-	-	-	(2,475)
Defined contribution pension costs	3,814	-	3,814	3,589
Administrative services	12,359	-	12,359	13,985
Printing, postage and stationary	-	-	-	846
Grants paid to and on behalf of institutions (see below)	2,044	-	2,044	1,155
Travelling expenses	1,937	-	1,937	2,360
Advertising	602	-	602	4,271
Independent Examiner's fees (see below)	1,236	-	1,236	1,200
Sundry expenses	160	-	160	372
Bank charges	63	-	63	31
	63,443	-	63,443	61,211

All grants were paid to or on behalf of religious institutions in respect of repairs and maintenance of land and buildings from which they operate.

The fees paid to the Independent Examiner consist of fees paid for the preparation of the financial statements £927 (2023: £900), and for the independent examination £309 (2023: £300).

6. STAFF COSTS

The average number of employees of the charity in the period was 1 (2023: 1). Salary and pension costs are disclosed in note 4 above, and relate solely to key management personnel named on page 1.

No employees were remunerated by more than £60,000 in the current nor preceding years.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds £	Total funds £
INCOME FROM:			
Donations and legacies	**70,000**	-	**70,000**
Charitable activities	-	-	-
Other Income	**97**	-	**97**
TOTAL INCOME	**70,097**	-	**70,097**
EXPENDITURE ON:			
Charitable activities	**61,211**	-	**61,211**
TOTAL EXPENDITURE	**61,211**	-	**61,211**
NET (EXPENDITURE)/INCOME	**8,886**	-	**8,886**
Other recognised gains/(losses)	-	-	-
NET MOVEMENTS IN FUNDS	**8,886**	-	**8,886**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**7,142**	**1,092**	**8,234**
Total funds carried forward	**16,028**	**1,092**	**17,120**

8. DEBTORS

	2024 £	2023 £
Other debtors	-	5,760
	-	5,760

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals	**1,200**	1,203
Pension creditor	**422**	-
Other creditors	**18,975**	-
	20,597	1,203

Other creditors consist of funds held on behalf of and owed back to another charity, due to its bank account being closed without notice. The name of the charity is Proceeds of Sale of Manse Held in Connexion with Rawtenstall Unitarian Church. Its registered charity number is 237617.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Total funds 2023
	£	£	£	£
Current assets	**23,594**	**1,092**	**24,686**	18,323
Current liabilities	**(20,597)**	-	**(20,597)**	(1,203)
	2,997	**1,092**	**4,089**	17,120

11. MOVEMENT IN FUNDS

	At 01.09.23	Net movement in funds	At 31.08.24
	£	£	£
Unrestricted funds			
General funds	**16,028**	**(13,031)**	**2,997**
Restricted funds			
Legal advice sessions	**1,092**	-	**1,092**
TOTAL FUNDS	**17,120**	**(13,031)**	**4,089**

11. MOVEMENT IN FUNDS (CONTINUED)

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	**50,412**	**(63,443)**	**(13,031)**
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	**50,412**	**(63,443)**	**(13,031)**

Comparative for movement in funds	At 01.09.22 £	Net movement in funds £	At 31.08.23 £
Unrestricted funds			
General funds	7,142	8,886	16,028
Restricted funds			
Legal advice sessions	1,092	-	1,092
TOTAL FUNDS	8,234	8,886	17,120

Comparative movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	70,097	61,211	8,886
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	70,097	61,211	8,886

Unrestricted funds represent surplus income in excess of expenditure and is available for use by the trustees in accordance with the charitable objects.

A legal advice clinic has been launched at Rawtenstall Unitarian Church on Bank Street. This initiative is in partnership with the Open University's Open Justice Centre and the University of Lancaster's Law School. The partners want to help alleviate the strain caused by unresolved legal issues at a time when legal support services have been cut significantly.

12. TRUSTEES

There were no reimbursements to trustees in respect of travelling expenses in the current and preceding years.

13. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current nor preceding year.

LANCASHIRE COLLABORATIVE MINISTRY CIO

England & Wales - Charity number 1174964

Accounts

Registered Charity Number: 1174964

LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2023

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

LANCASHIRE COLLABORATIVE MINISTRY CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023

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LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st August 2023.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number
1174964

Registered address
Bowland House
Philips Road
Whitebirk Estate
Blackburn
BB1 5NA

Trustees
Tony Cann
Lawrence Forshaw
Dorothy Hewerdine
Anne Mills
Freda Whittle
June Forshaw

Key management personnel
Rev Dr Shannon Ledbetter

Independent Examiner
Michael Heys FCCA ACA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers
Lloyds Bank PLC
Church Street
Blackburn
BB2 1JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Lancashire Collaborative Ministry CIO was registered as a Charitable Incorporated Organisation ("CIO") on 3rd October 2017 under the provisions of the Charities Act (Charity number: 1174964) and is governed by its foundation constitution of the same date.

Organisational structure

The Board currently consists of six trustees whose responsibility is the governance of the charity. There is one employee who tends to the day to day operations of the Charity.

Recruitment and appointment of new board members

The trustees themselves appoint new trustees to the Board as necessary. New trustees are trained by existing trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The objects and activities of the charity are:

- the promotion of religion in accordance with the principles of the general assembly of unitarian and free Christian churches;
- to carry on activities in furtherance of the object above; and
- the provision of financial and other support to member churches, including the support of ministers and property, enabling the churches to further their activities.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit, and believe that the activities above satisfy this requirement.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Collaborative Ministry has continued to develop relevant local activities including for families and those that need support and help.

Church services are held regularly, including, as requested, Weddings and Rites of Passage. Services are available digitally on Zoom for members and others who cannot attend in person. Support is also given to the communities local to our churches and chapels, including making our facilities available. Other activities support the interaction between different faith groups.

Future plans

No significant changes to the operations of the charity are foreseen.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST AUGUST 2023

FINANCIAL REVIEW

The accounts of the charity show income of £70,097 (2022: £50,319) and expenditure of £61,211 (2022: £57,724). Grant income increased £20,000 from the previous year. Expenditure increased by a modest 6%, and therefore the charity has made a surplus this year of £8,886, in contrast to a deficit of £7,405 in the previous year. The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at an amount that equates to 3 to 6 months operating expenditure, as recommended by the Charities Commission to allow the charity to operate effectively even when funding may decrease. Current free reserves are £16,028 equivalent to 3.1 months' of operating expenditure. Whilst the current level of reserves are at the bottom end of the targeted level, they are nonetheless in the range desired. The trustees are satisfied with the net asset position although these levels of free reserves are reviewed on a regular basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the net income/expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Approved by order of the board of trustees on the 1st of May 2024 and signed on its behalf by:



Tony Cann, Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE COLLABORATIVE MINISTRY CIO

I report to the trustees on my examination of the accounts of the Lancashire Collaborative Ministry CIO (the Charity) for the year ended 31st August 2023.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

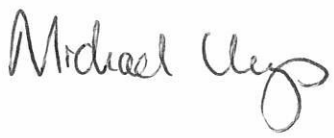
I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
(2) the accounts do not accord with those records: or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.



Michael Heys FCCA ACA
Association of Chartered Certified Accountants
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated 1st May 2024

LANCASHIRE COLLABORATIVE MINISTRY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023

	Notes	Unrestricted funds	Restricted funds	2023	2022
			£	£	£
INCOME FROM:					
Donations and legacies	2	**70,000**	**-**	**70,000**	50,000
Charitable activities	3	**-**	**-**	**-**	319
Investment income	4	**97**	**-**	**97**	-
TOTAL INCOME		**70,097**	**-**	**70,097**	50,319
EXPENDITURE ON:					
Charitable activities	5	**61,211**	**-**	**61,211**	57,724
TOTAL EXPENDITURE		**61,211**	**-**	**61,211**	57,724
NET (EXPENDITURE)/INCOME		**8,886**	**-**	**8,886**	(7,405)
Other recognised gains/(losses)		**-**	**-**	**-**	-
NET MOVEMENTS IN FUNDS		**8,886**	**-**	**8,886**	(7,405)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**7,142**	**1,092**	**8,234**	15,639
Total funds carried forward	10	**16,028**	**1,092**	**17,120**	8,234

All transactions relate to continuing operations.

There are no other recognised gains or losses for the period other than in the Statement of Financial Activities.

LANCASHIRE COLLABORATIVE MINISTRY CIO

BALANCE SHEET
AS AT 31st AUGUST 2023

	Notes	2023		2022	
		£	£	£	£
CURRENT ASSETS					
Debtors	8	**5,760**		397	
Cash at bank and in hand		**12,563**		9,040	
		18,323		9,437	
CREDITORS					
Amounts falling due within one year	9	**1,203**		1,203	
NET CURRENT ASSETS			**17,120**		8,234
NET ASSETS			**17,120**		8,234
FUNDS					
Restricted	10		**1,092**		1,092
Unrestricted	10		**16,028**		7,142
TOTAL FUNDS			**17,120**		8,234

These financial statements were approved by the Board of Trustees on the 1st of May 2024 and signed on its behalf by:

T A Cann

Tony Cann
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

1. ACCOUNTING POLICIES

Statutory information
Lancashire Collaborative Ministry CIO is a charitable incorporated organisation registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2015.

Lancashire Collaborative Ministry CIO 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 note(s).

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that the charity has adequate resources to continue trading for the foreseeable future.

Cash flow
The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Expenditure
Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES (Continued)

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Taxation
The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

Significant judgements and estimates
The trustees consider that no significant judgements or estimates have been made in the preparation of these financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
GRANT INCOME FROM:		
The Bowland Charitable Trust	**50,000**	30,000
Nazareth Chapel	**18,000**	18,000
Chorley Unitarian Chapel	**2,000**	2,000
	70,000	50,000

3. CHARITABLE ACTVITIES

	2023	2022
	£	£
Income from book sales	-	319
	-	319

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	97	-
	97	-

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Salaries	35,877	-	35,877	35,126
Social security costs	(2,475)	-	(2,475)	-
Defined contribution pension costs	3,589	-	3,589	3,509
Administrative services	13,985	-	13,985	9,599
Printing, postage and stationery	846	-	846	-
Grants paid to and on behalf of institutions (see below)	1,155	-	1,155	2,569
Travelling expenses	2,360	-	2,360	4,042
Advertising	4,271	-	4,271	1,056
Independent Examiner's fees (see below)	1,200	-	1,200	1,200
Sundry expenses	372	-	372	589
Bank charges	31	-	31	34
	61,211	-	61,211	57,724

All grants were paid to or on behalf of religious institutions in respect of repairs and maintenance of land and buildings from which they operate.

The fees paid to the Independent Examiner consist of fees paid for the preparation of the financial statements £900 (2022: £900) and for the independent examination £300 (2022: £300).

6. STAFF COSTS

The average number of employees of the charity in the period was 1 (2022: 1). Salary and pension costs are disclosed in note 5 above, and relate solely to key management personnel named on page 1.

No employees were remunerated by more than £60,000 in the current nor preceding years.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds £	Total funds £
INCOME FROM:			
Donations and legacies	**50,000**	**-**	**50,000**
Charitable activities	**319**	**-**	**319**
TOTAL INCOME	**50,319**	**-**	**50,319**
EXPENDITURE ON:			
Charitable activities	**57,724**	**-**	**57,724**
TOTAL EXPENDITURE	**57,724**	**-**	**57,724**
NET (EXPENDITURE)/INCOME	**(7,405)**	**-**	**(7,405)**
Other recognised gains/(losses)	**-**	**-**	**-**
NET MOVEMENTS IN FUNDS	**(7,405)**	**-**	**(7,405)**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**14,547**	**1,092**	**15,639**
Total funds carried forward	**7,142**	**1,092**	**8,234**

8. DEBTORS

	2023 £	2022 £
Social security	-	397
Other debtors	**5,760**	**-**
	5,760	397

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals	**1,203**	1,203
	1,203	1,203

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Total funds 2022
	£	£	£	£
Current assets	**17,231**	**1,092**	**18,323**	9,437
Current liabilities	**(1,203)**	**-**	**(1,203)**	(1,203)
	16,028	**1,092**	**17,120**	8,234

11. MOVEMENT IN FUNDS

	At 01.09.22	Net movement in funds	At 31.08.23
	£	£	£
Unrestricted funds			
General funds	**7,142**	**8,886**	**16,028**
Restricted funds			
Legal advice sessions	**1,092**	**-**	**1,092**
TOTAL FUNDS	**8,234**	**8,886**	**17,120**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Net movement in funds
	£	£	£
Unrestricted funds			
General funds	**70,097**	**61,211**	**8,886**
Restricted funds			
Legal advice sessions	**-**	**-**	**-**
TOTAL FUNDS	**70,097**	**61,211**	**8,886**

11. MOVEMENT IN FUNDS (CONTINUED)

Comparative for movement in funds	At 01.09.21 £	Net movement in funds £	At 31.08.22 £
Unrestricted funds			
General funds	**14,547**	**(7,405)**	**7,142**
Restricted funds			
Legal advice sessions	**1,092**	-	**1,092**
TOTAL FUNDS	**15,639**	**(7,405)**	**8,234**

Comparative movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	**50,319**	**57,724**	**(7,405)**
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	**50,319**	**57,724**	**(7,405)**

Unrestricted funds represent surplus income in excess of expenditure and is available for use by the trustees in accordance with the charitable objects.

A legal advice clinic has been launched at Rawtenstall Unitarian Church on Bank Street. This initiative is in partnership with the Open University's Open Justice Centre and the University of Lancaster's Law School. The partners want to help alleviate the strain caused by unresolved legal issues at a time when legal support services have been cut significantly.

12. TRUSTEES

Expenses of £320 (2022: £nil) were reimbursed to 1 (2022: nil) trustee in the year in respect of travel expenses.

13. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current nor preceding year.

LANCASHIRE COLLABORATIVE MINISTRY CIO

England & Wales - Charity number 1174964

Accounts

Registered Charity Number: 1174964

LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2022

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

LANCASHIRE COLLABORATIVE MINISTRY CIO

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LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2022

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st August 2022.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number
1174964

Registered address
Bowland House
Philips Road
Whitebirk Estate
Blackburn
BB1 5NA

Trustees
Tony Cann
Lawrence Forshaw
Dorothy Hewerdine
Anne Mills
Freda Whittle
June Forshaw

Key management personnel
Rev Dr Shannon Ledbetter

Independent Examiner
Michael Heys FCCA ACA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers
Lloyds Bank PLC
Church Street
Blackburn
BB2 1JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Lancashire Collaborative Ministry CIO was registered as a Charitable Incorporated Organisation ("CIO") on 3rd October 2017 under the provisions of the Charities Act (Charity number: 1174964) and is governed by its foundation constitution of the same date.

Organisational structure

The Board currently consists of six trustees whose responsibility is the governance of the charity. There is one employee who tends to the day to day operations of the Charity.

Recruitment and appointment of new board members

The trustees themselves appoint new trustees to the Board as necessary. New trustees are trained by existing trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The objects and activities of the charity are:

- the promotion of religion in accordance with the principles of the general assembly of unitarian and free Christian churches;
- to carry on activities in furtherance of the object above; and
- the provision of financial and other support to member churches, including the support of ministers and property, enabling the churches to further their activities.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit, and believe that the activities above satisfy this requirement.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Collaborative Ministry has continued to develop relevant local activities including for families and those that need support and help.

Church services are held regularly, including, as requested, Weddings and Rites of Passage. Services are available digitally on Zoom for members and others who cannot attend in person. Support is also given to the communities local to our churches and chapels, including making our facilities available. Other activities support the interaction between different faith groups.

Future plans

No significant changes to the operations of the charity are foreseen.

FINANCIAL REVIEW

The accounts of the charity show income of £50,319 (2021: £50,000) and expenditure of £57,724 (2021: £51,273). Whilst income is very similar to the prior year, the main reason for the increase in expenditure was due to an increase in grants awarded. As a consequence of the increase in expenditure, the charity has made a deficit of £7,405 (2021: £1,273 deficit). The trustees consider the results for the year to be satisfactory, as the reserves of the charity are being put to use for the purposes for which the charity was established.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at an amount that equates to 3 to 6 months operating expenditure, as recommended by the Charities Commission to allow the charity to operate effectively even when funding may decrease. Current free reserves are £7,142 equivalent to 2 months operating expenditure. Whilst the current level of reserves are below the targeted level, the trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the net income/expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Approved by order of the board of trustees on the 3rd of May 2023 and signed on its behalf by:

T. C. Cann

Tony Cann, Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE COLLABORATIVE MINISTRY CIO

I report to the trustees on my examination of the accounts of the Lancashire Collaborative Ministry CIO (the Charity) for the year ended 31st August 2022.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
(2) the accounts do not accord with those records: or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Michael Heys

Michael Heys FCCA ACA
Association of Chartered Certified Accountants
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated 3rd of May 2023

LANCASHIRE COLLABORATIVE MINISTRY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2022

	Notes	Unrestricted funds	Restricted funds £	2022 £	2021 £
INCOME FROM:					
Donations and legacies	2	**50,000**	-	**50,000**	50,000
Charitable activities	3	**319**	-	**319**	-
TOTAL INCOME		**50,319**	-	**50,319**	50,000
EXPENDITURE ON:					
Charitable activities	4	**57,724**	-	**57,724**	51,273
TOTAL EXPENDITURE		**57,724**	-	**57,724**	51,273
NET (EXPENDITURE)/INCOME		**(7,405)**	-	**(7,405)**	(1,273)
Other recognised gains/(losses)		-	-	-	-
NET MOVEMENTS IN FUNDS		**(7,405)**	-	**(7,405)**	(1,273)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**14,547**	**1,092**	**15,639**	16,912
Total funds carried forward	9	**7,142**	**1,092**	**8,234**	15,639

All transactions relate to continuing operations.

There are no other recognised gains or losses for the period other than in the Statement of Financial Activities.

LANCASHIRE COLLABORATIVE MINISTRY CIO

BALANCE SHEET
AS AT 31st AUGUST 2022

	Notes	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Debtors	7	**397**		7,405	
Cash at bank and in hand		**9,040**		9,434	
		9,437		16,839	
CREDITORS					
Amounts falling due within one year	8	**1,203**		1,200	
NET CURRENT ASSETS			**8,234**		15,639
NET ASSETS			**8,234**		15,639
FUNDS					
Restricted	9		**1,092**		1,092
Unrestricted	9		**7,142**		14,547
TOTAL FUNDS			**8,234**		15,639

These financial statements were approved by the Board of Trustees on the 3rd of May 2023 and signed on its behalf by:

T. A. Cann

Tony Cann
Trustee

1. ACCOUNTING POLICIES

Statutory information
Lancashire Collaborative Ministry CIO is a charitable incorporated organisation registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2015.

Lancashire Collaborative Ministry CIO 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 note(s).

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that the charity has adequate resources to continue trading for the foreseeable future.

Cash flow
The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Expenditure
Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES (Continued)

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Taxation
The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

Significant judgements and estimates
The trustees consider that no significant judgements or estimates have been made in the preparation of these financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
GRANT INCOME FROM:		
The Bowland Charitable Trust	**30,000**	30,000
Nazareth Chapel	**18,000**	18,000
Chorley Unitarian Chapel	**2,000**	2,000
	50,000	50,000

All income above is of unrestricted funds unless otherwise stated.

3. CHARITABLE ACTVITIES

	2022	2021
	£	£
Income from book sales	319	-
	319	-

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	£	£	£	£
Salaries	35,126	-	35,126	34,560
Defined contribution pension costs	3,509	-	3,509	3,450
Administrative services	9,599	-	9,599	7,813
Grants paid to and on behalf of institutions (see below)	2,569	-	2,569	640
Travelling expenses	4,042	-	4,042	2,602
Advertising	1,056	-	1,056	-
Independent Examiner's fees (see below)	1,200	-	1,200	1,320
Sundry expenses	589	-	589	857
Bank charges	34	-	34	31
	57,724	-	57,724	51,273

All grants were paid to or on behalf of religious institutions in respect of repairs and maintenance of land and buildings from which they operate.

The fees paid to the Independent Examiner consist of fees paid for the preparation of the financial statements £900 (2021: £900), and for the independent examination £300 (2021: £300) and for payroll services £nil (2021: £120).

5. STAFF COSTS

The average number of employees of the charity in the period was 1 (2021: 1). Salary and pension costs are disclosed in note 4 above, and relate solely to key management personnel named on page 1.

No employees were remunerated by more than £60,000 in the current nor preceding years.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds £	Total funds £
INCOME FROM:			
Donations and legacies	**50,000**	**-**	**50,000**
Charitable activities	**-**	**-**	**-**
TOTAL INCOME	**50,000**	**-**	**50,000**
EXPENDITURE ON:			
Charitable activities	**51,273**	**-**	**51,273**
TOTAL EXPENDITURE	**51,273**	**-**	**51,273**
NET (EXPENDITURE)/INCOME	**(1,273)**	**-**	**(1,273)**
Other recognised gains/(losses)	**-**	**-**	**-**
NET MOVEMENTS IN FUNDS	**(1,273)**	**-**	**(1,273)**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**15,820**	**1,092**	**16,912**
Total funds carried forward	**14,547**	**1,092**	**15,639**

7. DEBTORS

	2022 £	2021 £
Social security	**397**	7,405
	397	7,405

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals	**1,203**	1,200
	1,203	1,200

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Current assets	**9,437**	-	**9,437**	16,839
Current liabilities	**(1,203)**	-	**(1,203)**	(1,200)
	8,234	-	**8,234**	15,639

10. MOVEMENT IN FUNDS

	At 01.09.21	Net movement in funds	At 31.08.22
	£	£	£
Unrestricted funds			
General funds	**14,547**	**(7,405)**	**7142**
Restricted funds			
Legal advice sessions	**1,092**	-	**1,092**
TOTAL FUNDS	**15,639**	**(7,405)**	**8,234**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Net movement in funds
	£	£	£
Unrestricted funds			
General funds	**50,319**	**57,724**	**(7,405)**
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	**50,319**	**57,724**	**(7,405)**

10. MOVEMENT IN FUNDS (CONTINUED)

Comparative for movement in funds	At 01.09.20 £	Net movement in funds £	At 31.08.21 £
Unrestricted funds			
General funds	15,820	(1,273)	14,547
Restricted funds			
Legal advice sessions	1,092	-	1,092
TOTAL FUNDS	16,912	(1,273)	15,639

Comparative movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	50,000	51,273	(1,273)
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	50,000	51,273	(1,273)

Unrestricted funds represent surplus income in excess of expenditure and is available for use by the trustees in accordance with the charitable objects.

A legal advice clinic has been launched at Rawtenstall Unitarian Church on Bank Street. This initiative is in partnership with the Open University's Open Justice Centre and the University of Lancaster's Law School. The partners want to help alleviate the strain caused by unresolved legal issues at a time when legal support services have been cut significantly.

11. TRUSTEES

There were no reimbursements to trustees in respect of travelling expenses in the current and preceding years.

12. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current nor preceding year.

LANCASHIRE COLLABORATIVE MINISTRY CIO

England & Wales - Charity number 1174964

Accounts

Registered Charity Number: 1174964

LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2021

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

LANCASHIRE COLLABORATIVE MINISTRY CIO

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LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2021

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st August 2021.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number
1174964

Registered address
Bowland House
Philips Road
Whitebirk Estate
Blackburn
BB1 5NA

Trustees
Tony Cann
Lawrence Forshaw
Dorothy Hewerdine
Anne Mills
Freda Whittle
June Forshaw

Key management personnel
Rev Dr Shannon Ledbetter

Independent Examiner
Michael Heys FCCA ACA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers
Lloyds Bank PLC
Church Street
Blackburn
BB2 1JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Lancashire Collaborative Ministry CIO was registered as a Charitable Incorporated Organisation ("CIO") on 3rd October 2017 under the provisions of the Charities Act (Charity number: 1174964) and is governed by its foundation constitution of the same date.

Organisational structure

The Board currently consists of six trustees whose responsibility is the governance of the charity. There is one employee who tends to the day to day operations of the Charity.

Recruitment and appointment of new board members

The trustees themselves appoint new trustees to the Board as necessary. New trustees are trained by existing trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The objects and activities of the charity are:

- the promotion of religion in accordance with the principles of the general assembly of unitarian and free Christian churches;
- to carry on activities in furtherance of the object above; and
- the provision of financial and other support to member churches, including the support of ministers and property, enabling the churches to further their activities.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit, and believe that the activities above satisfy this requirement.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Collaborative Ministry has successfully established and promoted the interests of the constituent chapels and established more relevant activities in the area.

The COVID-19 pandemic again significantly impacted the operations of the charity during this financial year. Church services were stopped at the beginning of the year, but services have now resumed, though services are still held using Zoom for those members who still feel the need to isolate. We have continued with the 'Community Chat' publication which is circulated by e-mail and post to members. Projects are beginning to slowly resume and will continue to increase in the coming months.

Future plans

No significant changes to the operations of the charity are foreseen.

FINANCIAL REVIEW

The accounts of the charity show income of £50,000 (2020: £43,735). The increase is due to more grant funding received this year. The expenditure for the year was £51,273 (2020: £73,310). The decrease is mainly due to a reduction in wage costs and associated accommodation. As a consequence of an increase in income and a reduction in expenditure, the charity has almost broken even with a small deficit having been recorded of £1,273 (2020: £29,575 deficit). The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at an amount that equates to 3 to 6 months operating expenditure, as recommended by the Charities Commission to allow the charity to operate effectively even when funding may decrease. Current free reserves are £14,547, equivalent to 3 months operating expenditure. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the net income/expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Approved by order of the board of trustees on 5th May 2022 and signed on its behalf by:

Tony Cann
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE COLLABORATIVE MINISTRY CIO

I report to the trustees on my examination of the accounts of the Lancashire Collaborative Ministry CIO (the Charity) for the year ended 31st August 2021.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
(2) the accounts do not accord with those records: or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Michael Heys

Michael Heys FCCA ACA
Association of Chartered Certified Accountants
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated 5th May 2022

LANCASHIRE COLLABORATIVE MINISTRY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2021

	Notes	Unrestricted funds	Restricted funds	2021	2020
			£	£	£
INCOME FROM:					
Donations and legacies	2	**50,000**	-	**50,000**	43,735
Charitable activities	3	-	-	-	-
TOTAL INCOME		**50,000**	-	**50,000**	43,735
EXPENDITURE ON:					
Charitable activities	4	**51,273**	-	**51,273**	73,310
TOTAL EXPENDITURE		**51,273**	-	**51,273**	73,310
NET (EXPENDITURE)/INCOME		**(1,273)**	-	**(1,273)**	(29,575)
Other recognised gains/(losses)		-	-	-	-
NET MOVEMENTS IN FUNDS		**(1,273)**	-	**(1,273)**	(29,575)
RECONCILIATION OF FUNDS:					
Total funds brought forward		**15,820**	**1,092**	**16,912**	46,487
Total funds carried forward	9	**14,547**	**1,092**	**15,639**	16,912

All transactions relate to continuing operations.

There are no other recognised gains or losses for the period other than in the Statement of Financial Activities.

LANCASHIRE COLLABORATIVE MINISTRY CIO

BALANCE SHEET
AS AT 31st AUGUST 2021

	Notes	2021		2020	
		£	£	£	£
CURRENT ASSETS					
Debtors	7	**7,405**		5,704	
Cash at bank and in hand		**9,434**		12,408	
		16,839		18,112	
CREDITORS					
Amounts falling due within one year	8	**1,200**		1,200	
NET CURRENT ASSETS			**15,639**		16,912
NET ASSETS			**15,639**		16,912
FUNDS					
Restricted	9		**1,092**		1,092
Unrestricted	9		**14,547**		15,820
TOTAL FUNDS			**15,639**		16,912

These financial statements were approved by the Board of Trustees on 5th May 2022 and signed on its behalf by:

T. A. Cann

Tony Cann
Trustee

1. ACCOUNTING POLICIES

Statutory information
Lancashire Collaborative Ministry CIO is a charitable incorporated organisation registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2015.

Lancashire Collaborative Ministry CIO 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 note(s).

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that the charity has adequate resources to continue trading for the foreseeable future.

Cash flow
The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Expenditure
Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1. ACCOUNTING POLICIES (Continued)

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Taxation
The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

Significant judgements and estimates
The trustees consider that no significant judgements or estimates have been made in the preparation of these financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
GRANT INCOME FROM:		
The Bowland Charitable Trust	**30,000**	20,000
Nazareth Chapel	**18,000**	18,000
Chorley Unitarian Chapel	**2,000**	2,000
Lancashire Partnership against Crime (restricted)	**-**	2,485
The Church Urban Fund	**-**	1,250
	50,000	43,735

All income above is of unrestricted funds unless otherwise stated.

3. CHARITABLE ACTVITIES

	2021 £	2020 £
Income from lectures	-	-
	-	-

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2021 £	2020 £
Salaries	**34,560**	-	**34,560**	48,779
Social security	-	-	-	1,018
Defined contribution pension costs	**3,450**	-	**3,450**	3,626
Administrative services	**7,813**	-	**7,813**	8,920
Grants paid to and on behalf of institutions (see below)	**640**	-	**640**	2,527
Travelling expenses	**2,602**	-	**2,602**	2,407
Rent	-	-	-	4,500
Independent Examiner's fees (see below)	**1,320**	-	**1,320**	1,200
Sundry expenses	**857**	-	**857**	289
Bank charges	**31**	-	**31**	44
	51,273	-	**51,273**	73,310

All grants were paid to or on behalf of religious institutions in respect of repairs and maintenance of land and buildings from which they operate.

The fees paid to the Independent Examiner consist of fees paid for the preparation of the financial statements £900 (2020: £900), and for the independent examination £300 (2020: £300) and for payroll services £120 (2020: £nil).

5. STAFF COSTS

The average number of employees of the charity in the period was 1 (2020: 2). Salary and pension costs are disclosed in note 4 above, and relate solely to key management personnel named on page 1.

No employees were remunerated by more than £60,000 in the current nor preceding years.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds £	Total funds £
INCOME FROM:			
Donations and legacies	**41,250**	**2,485**	**43,735**
Charitable activities	**-**	**-**	**-**
TOTAL INCOME	**41,250**	**2,485**	**43,735**
EXPENDITURE ON:			
Charitable activities	**71,917**	**1,393**	**73,310**
TOTAL EXPENDITURE	**71,917**	**1,393**	**73,310**
NET (EXPENDITURE)/INCOME	**(30,667)**	**1,092**	**(29,575)**
Other recognised gains/(losses)	**-**	**-**	**-**
NET MOVEMENTS IN FUNDS	**(30,667)**	**1,092**	**(29,575)**
RECONCILIATION OF FUNDS:			
Total funds brought forward	**46,487**	**-**	**46,487**
Total funds carried forward	**15,820**	**1,092**	**16,912**

7. DEBTORS

	2021 £	2020 £
Social security	**7,405**	5,704
	7,405	5,704

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals	1,200	1,200
	1,200	1,200

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	£	£	£	£
Current assets	16,839	-	16,839	18,112
Current liabilities	(1,200)	-	(1,200)	(1,200)
	15,639	-	15,639	16,912

10. MOVEMENT IN FUNDS

	At 01.09.20	Net movement in funds	At 31.08.21
	£	£	£
Unrestricted funds			
General funds	15,820	(1,273)	14,547
Restricted funds			
Legal advice sessions	1,092	-	1,092
TOTAL FUNDS	16,912	(1,273)	15,639

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Net movement in funds
	£	£	£
Unrestricted funds			
General funds	50,000	51,273	(1,273)
Restricted funds			
Legal advice sessions	-	-	-
TOTAL FUNDS	50,000	51,273	(1,273)

10. MOVEMENT IN FUNDS (CONTINUED)

Comparative for movement in funds	At 01.09.19 £	Net movement in funds £	At 31.08.20 £
Unrestricted funds			
General funds	**46,487**	**(30,667)**	**15,820**
Restricted funds			
Legal advice sessions	**-**	**1,092**	**1,092**
TOTAL FUNDS	**46,487**	**(29,575)**	**16,912**

Comparative movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	**41,250**	**71,917**	**(30,667)**
Restricted funds			
Legal advice sessions	**2,485**	**1,393**	**1,092**
TOTAL FUNDS	**43,735**	**73,310**	**(29,575)**

Unrestricted funds represent surplus income in excess of expenditure and is available for use by the trustees in accordance with the charitable objects.

A legal advice clinic has been launched at Rawtenstall Unitarian Church on Bank Street. This initiative is in partnership with the Open University's Open Justice Centre and the University of Lancaster's Law School. The partners want to help alleviate the strain caused by unresolved legal issues at a time when legal support services have been cut significantly.

11. TRUSTEES

There were no reimbursements to trustees in respect of travelling expenses in the current and preceding years.

12. RELATED PARTY TRANSACTIONS

There were no related party transactions in the current nor preceding year.

LANCASHIRE COLLABORATIVE MINISTRY CIO

England & Wales - Charity number 1174964

Accounts

Registered Charity Number: 1174964

LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2020

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

LANCASHIRE COLLABORATIVE MINISTRY CIO

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2020

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LANCASHIRE COLLABORATIVE MINISTRY CIO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2020

The trustees present their annual report and the unaudited financial statements of the charity for the year ended 31st August 2020.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

LEGAL AND ADMINISTRATIVE DETAILS

Registered charity number
1174964

Registered address
Bowland House
Philips Road
Whitebirk Estate
Blackburn
BB1 5NA

Trustees and key management personnel
The trustees who served during the year were as follows:

Tony Cann
Lawrence Forshaw
Dorothy Hewerdine
Anne Mills
Freda Whittle
June Forshaw

Independent Examiner
Michael Heys FCCA ACA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers
Lloyds Bank PLC
Church Street
Blackburn
BB2 1JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

Lancashire Collaborative Ministry CIO was registered as a Charitable Incorporated Organisation ("CIO") on 3rd October 2017 under the provisions of the Charities Act (Charity number: 1174964) and is governed by its foundation constitution of the same date.

Organisational structure

The Board currently consists of six trustees whose responsibility is the governance of the charity. There is one employee who tends to the day to day operations of the Charity.

Recruitment and appointment of new board members

The trustees themselves appoint new trustees to the Board as necessary. New trustees are trained by existing trustees.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The objects and activities of the charity are:

- the promotion of religion in accordance with the principles of the general assembly of unitarian and free Christian churches;
- to carry on activities in furtherance of the object above; and
- the provision of financial and other support to member churches, including the support of ministers and property, enabling the churches to further their activities.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit, and believe that the activities above satisfy this requirement.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Collaborative Ministry has successfully established and promoted the interests of the constituent chapels and established more relevant activities in the area.

The COVID-19 pandemic has significantly impacted the operations of the charity during this financial year. Church services were stopped however the charity responded by organising a weekly virtual service using Zoom, to reach members who had been isolated. Furthermore a 'Community Chat' publication has been circulated by e-mail and post to members. Any ongoing projects have had to be put on hold but the intention is for them to resume once the pandemic is over. The trustees are satisfied with their response to continue the charity's benefit to the public whilst restrictions have been in place during the pandemic.

Future plans

No significant changes to the operations of the charity are foreseen.

FINANCIAL REVIEW

The accounts of the charity show income of £43,735 (2019: £124,313). The decrease is due to a reduction in grant funding received this year. The expenditure for the year was £73,310 (2019: £93,754). The decrease is in line with a reduction in grant funding received. Consequently, a deficit has been recorded of £29,575 (2019: £30,559 surplus). The trustees consider the results for the year to be satisfactory. Free reserves equate to approximately 3 months of charitable expenditure which is in line with recommendations laid out by the Charities Commission.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at an amount that equates to 3 to 6 months operating expenditure, as recommended by the Charities Commission. Current free reserves are £15,820, equivalent to 3 months operating expenditure. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the net income expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

Approved by order of the board of trustees on 15th April 2021 and signed on its behalf by:

T. A. Cann

Tony Cann
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LANCASHIRE COLLABORATIVE MINISTRY CIO

I report to the trustees on my examination of the accounts of the Lancashire Collaborative Ministry CIO (the Charity) for the year ended 31st August 2020.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charities accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) in preference to Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material 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 130 of the Act; or
(2) the accounts do not accord with those records: or
(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Michael Heys

Michael Heys FCCA ACA
Association of Chartered Certified Accountants
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
BB9 9XY

Dated 15th April 2021

LANCASHIRE COLLABORATIVE MINISTRY CIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	Unrestricted funds	Restricted funds	2020	2019
			£	£	£
INCOME FROM:					
Donations and legacies	2	**41,250**	**2,485**	**43,735**	124,200
Charitable activities	3	-	-	-	113
TOTAL INCOME		**41,250**	**2,485**	**43,735**	124,313
EXPENDITURE ON:					
Charitable activities	4	**71,917**	**1,393**	**73,310**	93,754
TOTAL EXPENDITURE		**71,917**	**1,393**	**73,310**	93,754
NET (EXPENDITURE)/INCOME		**(30,667)**	**1,092**	**(29,575)**	30,559
Other recognised gains/(losses)		-	-	-	-
NET MOVEMENTS IN FUNDS		**(30,667)**	**1,092**	**(29,575)**	30,559
RECONCILIATION OF FUNDS:					
Total funds brought forward		**46,487**	-	**46,487**	15,928
Total funds carried forward	8	**15,820**	**1,092**	**16,912**	46,487

All transactions relate to continuing operations.

There are no other recognised gains or losses for the period other than in the Statement of Financial Activities.

LANCASHIRE COLLABORATIVE MINISTRY CIO

BALANCE SHEET
AS AT 31st AUGUST 2020

	Notes	2020		2019	
		£	£	£	£
CURRENT ASSETS					
Debtors	6	5,704		4,317	
Cash at bank and in hand		12,408		44,990	
		18,112		49,307	
CREDITORS					
Amounts falling due within one year	7	1,200		2,820	
NET CURRENT ASSETS			16,912		46,487
NET ASSETS			16,912		46,487
FUNDS					
Restricted	8		1,092		-
Unrestricted	8		15,820		46,487
TOTAL FUNDS			16,912		46,487

These financial statements were approved by the Board of Trustees on 15th April 2021 and signed on its behalf by:

T. C. Cann.

Tony Cann
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

1. ACCOUNTING POLICIES

Statutory information
Lancashire Collaborative Ministry CIO is a charitable incorporated organisation registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation
The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and United Kingdom Generally Accepted Practice as it applies from 1st January 2015.

Lancashire Collaborative Ministry CIO 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 note(s).

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that the charity has adequate resources to continue trading for the foreseeable future.

Cash flow
The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Income
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from grants and similar incoming resources are included in the period in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Expenditure
Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Support costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST AUGUST 2020

1. ACCOUNTING POLICIES (Continued)

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Taxation
The company is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors
Short term debtors are measured at transaction price, less any impairment.

Creditors
Short term creditors are measured at transaction price.

Significant judgements and estimates
The trustees consider that no significant judgements or estimates have been made in the preparation of these financial statements.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
GRANT INCOME FROM:		
The Bowland Charitable Trust	**20,000**	100,000
Nazareth Chapel	**18,000**	18,000
Chorley Unitarian Chapel	**2,000**	4,000
Rossendale Borough Council (restricted)	**-**	2,200
Lancashire Partnership against Crime (restricted)	**2,485**	-
The Church Urban Fund	**1,250**	-
	43,735	124,200

All income above is of unrestricted funds unless otherwise stated.

3. CHARITABLE ACTVITIES

	2020	2019
	£	£
Income from lectures	-	113
	-	113

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2020	2019
	£	£	£	£
Salaries	**47,694**	**1,085**	**48,779**	49,897
Social security	**1,018**	-	**1,018**	506
Defined contribution pension costs	**3,626**	-	**3,626**	5,116
Administrative services	**8,920**	-	**8,920**	8,264
Grants paid to and on behalf of institutions (see below)	**2,419**	**108**	**2,527**	11,974
Travelling expenses	**2,207**	**200**	**2,407**	6,558
Rent	**4,500**	-	**4,500**	5,425
Council tax	-	-	-	359
Professional fees	-	-	-	150
Independent Examiner's fees (see below)	**1,200**	-	**1,200**	1,650
Sundry expenses	**289**	-	**289**	1,184
Lecture fees	-	-	-	2,605
Bank charges	**44**	-	**44**	57
Interest	-	-	-	9
	71,917	**1,393**	**73,310**	93,754

All grants were paid to or on behalf of religious institutions in respect of repairs and maintenance of land and buildings from which they operate.

The fees paid to the Independent Examiner consist of fees paid for the preparation of the financial statements £900 and for the independent examination £300.

5. STAFF COSTS

The average number of employees of the charity in the period was 2 (2019: 2). Salary and pension costs are disclosed in note 4 above.

No employees were remunerated by more than £60,000 in the current nor preceding years.

6. DEBTORS

	2020	2019
	£	£
Social security	**5,704**	3,867
Rent deposit	**-**	450
	5,704	4,317

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accruals	**1,200**	2,820
	1,200	2,820

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Total funds 2019
	£	£	£	£
Current assets	**17,020**	**1,092**	**18,112**	49,307
Current liabilities	**(1,200)**	**-**	**(1,200)**	(2,820)
	15,820	**1,092**	**16,912**	46,487

9. MOVEMENT IN FUNDS

	At 01.09.19	Net movement in funds	At 31.08.20
	£	£	£
Unrestricted funds			
General funds	**46,487**	**(30,667)**	**15,820**
Restricted funds			
Legal advice sessions	**-**	**1,092**	**1,092**
	46,487	**(29,575)**	**16,912**

9. MOVEMENT IN FUNDS (CONTINUED)

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Net movement in funds £
Unrestricted funds			
General funds	**41,250**	**71,917**	**(30,667)**
Restricted funds			
Legal advice sessions	**2,485**	**1,393**	**1,092**
	43,735	**73,310**	**(29,575)**

Unrestricted funds represent surplus income in excess of expenditure and is available for use by the trustees in accordance with the charitable objects.

A legal advice clinic has been launched at Rawtenstall Unitarian Church on Bank Street. This initiative is in partnership with the Open University's Open Justice Centre and the University of Lancaster's Law School. The partners want to help alleviate the strain caused by unresolved legal issues at a time when legal support services have been cut significantly.

10. TRUSTEES

There were no reimbursements to trustees in respect of travelling expenses this year. In the prior year one trustee was reimbursed an amount of £3,926.

11. RELATED PARTY TRANSACTIONS

There are no related party transactions to disclose other than those explained in the trustees note (note 10).