

NORCLIFFE UNITARIAN & FREE CHRISTIAN CHAPEL CIO

England & Wales · Charity number 1189882

Details

Status Registered

Legal form CIO

Registered 2020-06-10

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

Contact

Address 2 Gorse Lane
Stretford
Manchester
M32 0UF

Phone 07985 259883

Email norcliffesecretary@gmail.com

Activities

Objects: THE OBJECT OF THE CIO IS THE PROMOTION OF RELIGION IN ACCORDANCE WITH THE PRINCIPLES OF THE GENERAL ASSEMBLY OF UNITARIAN AND FREE CHRISTIAN CHURCHES

Activities: The provision of a Unitarian & Free Christian place of worship and fellowship in Styal, Cheshire and the surrounding area.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£23,486	£25,358	-	-
2024-03-31	£21,501	£21,722	-	-
2023-03-31	£22,660	£19,363	-	-
2022-03-31	£15,171	£14,651	-	-
2021-03-31	£16,339	£15,087	-	-

Trustees

Name	Role	Appointed
MRS K. WALKER	Chair	2020-06-10
JANET SUSAN WALTERS		2026-02-15
John Lee Earnshaw		2023-09-10
MRS B. WORTHINGTON		2020-06-10
Prof Geoffrey Levermore		2021-09-05

NORCLIFFE UNITARIAN & FREE CHRISTIAN CHAPEL CIO

England & Wales - Charity number 1189882

Accounts

Norcliffe Unitarian & Free Christian Chapel CIO

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Section 3: Report of the independent examiner

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Norcliffe Unitarian & Free Christian Chapel CIO

Section 1: Legal and Administrative Information

Status

Norcliffe Unitarian & Free Christian Chapel CIO, is a charity registered under the Charities Act and has the registration number 1189882.

The object of the charity is to provide 'a place for the worship of God and furtherance of a Christian life free from the fetters of any written or unwritten declaration of doctrine or for such other pious, educational or charitable purposes as shall not be at variance with the free spirit of the original trust'.

Under a Charity Commission scheme of 15th September 1978 the original trustees were permitted to convey the land and building comprising the chapel to the 'National Trust for Places of Historic Interest and Natural Beauty'. They grant a lease to the trustees, the lease is on a recurring annual renewal.

Trustees

Mrs K Walker
Prof G Levermore
Dr. J A Taylor
Mr JL Earnshaw
Mrs B Worthington

The Trustees are parties to the lease and are primarily responsible for the management of the investments. Any vacancy amongst these people is filled by appointment by the remaining trustees.

Secretary

John Earnshaw
2 Gorse Lane
Stretford
M32 0UF

Treasurer

Leonard Elias
19 Lancaster Close
Hazel Grove
Stockport
SK7 5LJ

Norcliffe Unitarian & Free Christian Chapel CIO

Independent Examiner

Mrs Joanne Ellerby FCMA
30 Welton Drive
Wilmslow
Cheshire
SK9 6HE

Solicitors

Manners Pimblett
4 London Road North
Poynton
Chehire
SK12 1QZ

Bankers

Barclays Bank plc
59 Grove St
Wilmslow
Cheshire.
SK9 1ER.

Investment Advisors

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester
M3 3AP

Section 2: Report of the Trustees for the Year ended 31st March 2025

The management committee (council) presents its report and financial statements for the year ended 31st March 2025.

Activities

The objects of the Charity are set out in Section 1 under the heading of its status.

The management committee (which consists of both appointed and elected members) meets every two months to discuss and take action upon any matters arising over the running of the Chapel's affairs. They work to an agenda drawn up by the Chairman.

Norcliffe Unitarian & Free Christian Chapel 'Norcliffe Chapel' is a member of the 'Manchester District Association of Unitarian and Free Christian Churches' to whom it pays an annual subscription and whose meetings it attends. It is also a member of the 'General Assembly of Unitarian and Free Christian Churches' to whom it pays an annual subscription on a per capita basis. These are respectively regional and national bodies representing churches with a similar ethos.

The trustees have had regard to the public benefit guidance provided by the Charity Commission and can confirm that Norcliffe Chapel provides activities for the benefit of the public. By the restrictive nature of this Charity the activities are opening the Chapel for religious purposes which occur each week, and social and cultural events.

Over the period of the last 20 years income has exceeded expenditure and surpluses have been invested in Stock Exchange Securities. The Chapel is largely financed by the investment income and consequently it is considered that there are no free reserves.

The status of the investments is reviewed from time to time with the investment advisers, with a view to maximising income and avoiding capital losses. The Chapel in general does not make grants. From time to time collections are donated to specific causes.

The major risk to which the Charity is exposed is that of the volatility of the money markets. The trustees are aware of this and they pursue a conservative investment policy.

The charity has a stable income and predictable fixed expenditure each year. So it does not need a very large reserve. The reserve consists of a Barclays Bank deposit account.

Responsibilities of the Management Committee

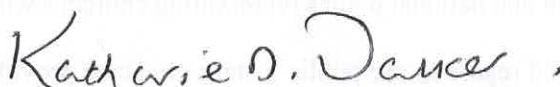
Charity law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity would continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charity Acts. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Commission SORP (FRS102).

This report was approved by the Trustees on 7th September 2025 and signed on its behalf by



Kath Walker - Chair.

Section 4: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Statement of Financial Activities for the Year Ended 31 March 2025

	<u>2025</u>	<u>2024</u>
<u>Income and Expenditure</u>		
<u>Incoming Resources</u>		
Sunday Offertories	3,449	2,169
Special Offertories	-	235
Donations and subscriptions	399	382
Sale of Wedding Stationery	<u>-</u>	<u>-</u>
	3,848	2,786
Wedding Fees and Collections	8,110	5,215
Christenings and Collections	1,187	450
Funerals and Collections	<u>1,578</u>	<u>1,260</u>
	10,875	6,925
Grants	-	3,200
Dividends	-	-
Investment Income	8,688	8,590
Miscellaneous	75	-
<u>Total Incoming Resources</u>	<u>23,486</u>	<u>21,501</u>
<u>Resources Expended</u>		
Minister's Stipend & Expenses	-	-
Pulpit Supplies	5,853	4,976
Caretaking	1,105	1,150
Singer/Usher	1,060	390
Bell Ringer	405	45
Organists' Fees	<u>5,358</u>	<u>3,175</u>
	13,781	9,736
Rent and Insurance	1,083	1,041
Gas, Electric, Water	3,415	3,483
General Repairs & Equipment	<u>4,859</u>	<u>1,472</u>
	9,357	5,997
Donations and Subscriptions	280	400
GA quota	<u>-</u>	<u>570</u>
	280	970
Purchase of Literature, stationery, GA attendance etc.	1,115	1,347
Professional fees	290	2,595
Sundry expenses	394	650
Refreshments	141	427
<u>Total Resources Expended</u>	<u>25,358</u>	<u>21,722</u>
Net Incoming Resources for the Year	(1,872)	(221)
<u>Other recognised Gains(Losses)</u>		
Gain/(Loss) on Investment Assets	(904)	27,278
<u>Net Movement in Funds</u>	<u>(2,775)</u>	<u>27,057</u>
<u>Fund Balance Brought Forward 1 Apr 2024</u>	<u>356,215</u>	<u>329,158</u>
<u>Fund Balance Carried Forward 31 Mar 2025</u>	<u>£353,439</u>	<u>£356,215</u>

**Independent examiner's report to the trustees of Norcliffe Unitarian & Free Christian
Chapel CIO**

I report to the trustees on my examination of the accounts of Norcliffe Chapel for the year to 31st March 2025.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.



Joanne Ellerby FCMA
Astute Accountancy Services
30 Welton Drive
Wilmslow
SK9 6HE
6th August 2025

Section 5: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Balance Sheet 31 March 2025

	<u>2025</u>	<u>2024</u>
<u>Fixed Assets</u>		
Investments	348,664	349,568
<u>Net Current Assets</u>		
Stock of Stationery for Resale	-	372
Barclays Bank Current Account	7,720	9,220
Wedding Deposits for 24/25	<u>(2,945)</u>	<u>(2,945)</u>
<u>Net Current Assets</u>	<u>4,775</u>	<u>6,647</u>
<u>Net Assets</u>	<u>£353,439</u>	<u>£356,125</u>
<u>Funds</u>		
Unrestricted Funds per Statement of Financial Activities	<u>£353,439</u>	<u>£356,125</u>

The above balance sheet and annexed statement of financial activities have been approved by the trustees and signed on their behalf by:

Trustee Kathleen D. Parker Date 7/9/25

Trustee John A. Taylor Date 7/9/25

Section 6: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Notes forming part of the financial statements for the year ended 31st March 2025

1. Accounting Policies

These accounts have been prepared in accordance with the 'Statement of Recommended Practice-Accounting (FRS102) and Reporting by Charities-October 2005' and the Charities Act 2011. Listed investments are included in the balance sheet at their middle market value at the accounting date.

There has been no change to the accounting policies since last year.

2.Expenditure

The statutory accounts and independent examination have been prepared and conducted by an Accounting professional for a fee of £300.

3.Investment Assets

Analysis of change in investments during the year:

	<u>2025</u>
	<u>£</u>
Market value at beginning of year	349,568
Add: purchases during the year	-
	<u>349,568</u>
Gain/loss(-) on investment assets	<u>(904)</u>
Market value at end of year	<u>£348,664</u>
Cost value at end of year	<u>£208,258</u>

The Portfolio is managed on an advisory basis by Brewin Dolphin and an investment management basis by Hargreaves Lansdown.

NORCLIFFE UNITARIAN & FREE CHRISTIAN CHAPEL CIO

England & Wales - Charity number 1189882

Accounts

Norcliffe Unitarian & Free Christian Chapel CIO

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Norcliffe Unitarian & Free Christian Chapel CIO

Section 1: Legal and Administrative Information

Status

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Under a Charity Commission scheme of 15th September 1978 the original trustees were permitted to convey the land and building comprising the chapel to the ‘National Trust for Places of Historic Interest and Natural Beauty’. They grant a lease to the trustees, the current lease running for 21 years to 2021. Due to COVID-19 the new lease has yet to be finalised.

Trustees

Mrs K Walker
Prof G Levermore
Dr. J A Taylor
Mr JL Earnshaw
Mrs B Worthington
Mrs J Walters
Mr T Walters

The Trustees are parties to the lease and are primarily responsible for the management of the investments. Any vacancy amongst these people is filled by appointment by the remaining trustees.

Secretary

John Earnshaw
30 Hathersage Road
Victoria Park
Manchester
M13 0FE

Treasurer

Leonard Elias
19 Lancaster Close
Hazel Grove
Stockport
SK7 5LJ

Norcliffe Unitarian & Free Christian Chapel CIO

Independent Examiner

Mrs Joanne Ellerby ACMA
30 Welton Drive
Wilmslow
Cheshire
SK9 6HE

Solicitors

Manners Pimblett
4 London Road North
Poynton
Cheshire
SK12 1QZ

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SK9 1ER.

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1 The Avenue
Spinningfields Square
Manchester
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Activities

The objects of the Charity are set out in Section 1 under the heading of its status.

The management committee (which consists of both appointed and elected members) meets every two months to discuss and take action upon any matters arising over the running of the Chapel's affairs. They work to an agenda drawn up by the Chairman.

Norcliffe Unitarian & Free Christian Chapel 'Norcliffe Chapel' is a member of the 'Manchester District Association of Unitarian and Free Christian Churches' to whom it pays an annual subscription and whose meetings it attends. It is also a member of the 'General Assembly of Unitarian and Free Christian Churches' to whom it pays an annual subscription on a per capita basis. These are respectively regional and national bodies representing churches with a similar ethos.

The trustees have had regard to the public benefit guidance provided by the Charity Commission and can confirm that Norcliffe Chapel provides activities for the benefit of the public. By the restrictive nature of this Charity the activities are opening the Chapel for religious purposes which occur each week, and social and cultural events.

Over the period of the last 20 years income has exceeded expenditure and surpluses have been invested in Stock Exchange Securities. The Chapel is largely financed by the investment income and consequently it is considered that there are no free reserves.

The status of the investments is reviewed from time to time with the investment advisers, with a view to maximising income and avoiding capital losses. The Chapel in general does not make grants. From time to time collections are donated to specific causes.

The major risk to which the Charity is exposed is that of the volatility of the money markets. The trustees are aware of this and they pursue a conservative investment policy.

The charity has a stable income and predictable fixed expenditure each year. So it does not need a very large reserve. The reserve consists of a Barclays Bank deposit account.

Responsibilities of the Management Committee

Charity law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
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The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charity Acts. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Commission SORP (FRS102).

This report was approved by the Trustees on xxxxxxxx 2024 and signed on its behalf by

Kath Walker - Chair.

Independent examiner's report to the trustees of Norcliffe Unitarian & Free Christian Chapel CIO

I report to the trustees on my examination of the accounts of Norcliffe Chapel for the year to 31st March 2024.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
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Basis of independent examiner's statement

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Independent examiner's statement

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I 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.

Joanne Ellerby ACMA
Astute Accountancy Services
30 Welton Drive
Wilmslow
SK9 6HE
5th August 2024

Section 4: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Statement of Financial Activities for the Year Ended 31 March 2024

	<u>2024</u>		<u>2023</u>
<u>Income and Expenditure</u>			
<u>Incoming Resources</u>			
Sunday Offertories	2,169		2,410
Special Offertories	235		40
Donations and subscriptions	382		-
Sale of Wedding Stationery	<u>-</u>		<u>-</u>
		2,786	2,449
Wedding Fees and Collections	5,215		8,832
Christenings and Collections	450		450
Funerals and Collections	<u>1,260</u>		<u>2,685</u>
		6,925	11,967
Grants		3,200	3,375
Dividends		-	694
Investment Income		8,590	4,176
<u>Total Incoming Resources</u>		<u>21,501</u>	<u>22,660</u>
<u>Resources Expended</u>			
Minister's Stipend & Expenses	-		-
Pulpit Supplies	4,976		5,980
Caretaking	1,150		2,080
Singer	390		390
Bell Ringer	45		610
Organists' Fees	<u>3,175</u>		<u>5,270</u>
		9,736	14,330
Rent and Insurance	1,041		1,090
Gas, Electric, Water	3,483		1,252
General Repairs	<u>1,472</u>		<u>65</u>
		5,997	2,406
Donations and Subscriptions	400		565
GA quota	<u>570</u>		<u>210</u>
		970	775
Purchase of Literature, stationery, GA attendance etc.		1,347	1,035
Professional fees		2,595	755
Sundry expenses		650	-
Refreshments		427	62
<u>Total Resources Expended</u>		<u>21,722</u>	<u>19,363</u>
Net Incoming Resources for the Year		(221)	(2,627)
<u>Other recognised Gains(Losses)</u>			
Gain/(Loss) on Investment Assets		27,278	(24,326)
<u>Net Movement in Funds</u>		27,057	(21,029)
<u>Fund Balance Brought Forward 1 Apr 2023</u>		<u>329,158</u>	<u>350,187</u>
<u>Fund Balance Carried Forward 31 Mar 2024</u>		<u>£356,215</u>	<u>£329,158</u>

Section 5: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Balance Sheet 31 March 2024

	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>		
Investments	349,568	320,290
<u>Net Current Assets</u>		
Stock of Stationery for Resale	372	372
Barclays Bank Current Account	9,220	9,966
Wedding Deposits for 24/25	<u>(2,945)</u>	<u>(1,470)</u>
<u>Net Current Assets</u>	<u>6,647</u>	<u>8,868</u>
<u>Net Assets</u>	<u>£356,215</u>	<u>£329,158</u>
<u>Funds</u>		
Unrestricted Funds per Statement of Financial Activities	<u>£356,215</u>	<u>£329,158</u>

The above balance sheet and annexed statement of financial activities have been approved by the trustees and signed on their behalf by:

Trustee _____ Date _____

Trustee _____ Date _____

Section 6: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Notes forming part of the financial statements for the year ended 31st March 2024

1. Accounting Policies

These accounts have been prepared in accordance with the ‘Statement of Recommended Practice- Accounting (FRS102) and Reporting by Charities-October 2005’ and the Charities Act 2011. Listed investments are included in the balance sheet at their middle market value at the accounting date.

There has been no change to the accounting policies since last year.

2.Expenditure

The statutory accounts and independent examination have been prepared and conducted by an Accounting professional for a fee of £290.

3.Investment Assets

Analysis of change in investments during the year:

	<u>2024</u>
	<u>£</u>
Market value at beginning of year	206,258
Add: purchases during the year	2,000
	<u>208,258</u>
Gain/loss(-) on investment assets	<u>27,278</u>
Market value at end of year	<u>£349,568</u>
Cost value at end of year	<u>£208,258</u>

The Portfolio is managed on an advisory basis by Brewin Dolphin and an investment management basis by Hargreaves Lansdown.

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Mr T Walters

The Trustees are parties to the lease and are primarily responsible for the management of the investments. Any vacancy amongst these people is filled by appointment by the remaining trustees.

Secretary

Janet Walters
35 Avro Crescent
Woodford
Cheshire
SK7 1SB

Tel: 07368 387052
Email: norcliffesecretary@gmail.com

Treasurer

Terry Walters
35 Avro Crescent
Woodford
Cheshire
SK7 1SB

Tel: 07338 123041
Email: treasurernorcliffe@gmail.com

Norcliffe Unitarian & Free Christian Chapel CIO

Independent Examiner

Mrs Joanne Ellerby ACMA
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Wilmslow
Cheshire
SK9 6HE

Solicitors

Manners Pimblett
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- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity would continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charity Acts. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Commission SORP (FRS102).

This report was approved by the Trustees on 10th September 2023 and signed on its behalf by



Prof G Levermore - Chairman.

**Independent examiner's report to the trustees of Norcliffe Unitarian & Free Christian
Chapel CIO**

I report to the trustees on my examination of the accounts of Norcliffe Chapel for the year to 31st March 2023.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.



Joanne Ellerby ACMA
Astute Accountancy Services
30 Welton Drive
Wilmslow
SK9 6HE
8th September 2023

Section 4: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Statement of Financial Activities for the Year Ended 31 March 2023

	<u>2023</u>	<u>2022</u>	
<u>Income and Expenditure</u>			
<u>Incoming Resources</u>			
Sunday Offertories	2,410	1,985	
Special Offertories	40	85	
Donations and subscriptions	-	455	
Sale of Wedding Stationery	-	-	
		2,449	2,525
Wedding Fees and Collections	8,832	1,874	
Christenings and Collections	450	1,360	
Funerals and Collections	<u>2,685</u>	<u>615</u>	
		11,967	3,849
Grants		3,375	-
Dividends		694	3,115
Investment Income		4,176	5,682
<u>Total Incoming Resources</u>		<u>22,660</u>	<u>15,171</u>
<u>Resources Expended</u>			
Minister's Stipend & Expenses	-	-	
Pulpit Supplies	5,980	3,011	
Caretaking	2,080	1,070	
Singer	390	780	
Bell Ringer	610	-	
Organists' Fees	<u>5,270</u>	<u>2,290</u>	
		14,330	7,151
Rent and Insurance	1,090	988	
Gas, Electric, Water	1,252	1,347	
General Repairs	<u>65</u>	<u>1,515</u>	
		2,406	3,850
Donations and Subscriptions	565	392	
GA quota	<u>210</u>	<u>2,280</u>	
		775	2,672
Purchase of Literature, stationery, GA attendance etc.	1,035	300	
Professional fees	755	600	
Sundry expenses	-	78	
Refreshments	62	-	
<u>Total Resources Expended</u>		<u>19,363</u>	<u>14,651</u>
Net Incoming Resources for the Year		3,297	520
<u>Other recognised Gains(Losses)</u>			
Gain/(Loss) on Investment Assets		(24,326)	7,345
<u>Net Movement in Funds</u>		(21,029)	7,865
<u>Fund Balance Brought Forward 1 Apr 2022</u>		<u>350,187</u>	<u>342,322</u>
<u>Fund Balance Carried Forward 31 Mar 2023</u>		<u>£329,158</u>	<u>£350,187</u>

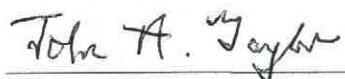
Section 5: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Balance Sheet 31 March 2023

	<u>2023</u>	<u>2022</u>
<u>Fixed Assets</u>		
Investments	320,290	344,616
<u>Net Current Assets</u>		
Stock of Stationery for Resale	372	372
Barclays Bank Current Account	9,966	7,389
Wedding Deposits for 23/24	<u>(1,470)</u>	<u>(2,190)</u>
<u>Net Current Assets</u>	<u>8,868</u>	<u>5,571</u>
<u>Net Assets</u>	<u>£329,158</u>	<u>£350,187</u>
<u>Funds</u>		
Unrestricted Funds per Statement of Financial Activities	<u>£329,158</u>	<u>£350,187</u>

The above balance sheet and annexed statement of financial activities have been approved by the trustees and signed on their behalf by:

Trustee  Date 28/10/2023

Trustee  Date 1/11/23

Section 6: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Notes forming part of the financial statements for the year ended 31st March 2023

1. Accounting Policies

These accounts have been prepared in accordance with the 'Statement of Recommended Practice-Accounting (FRS102) and Reporting by Charities-October 2005' and the Charities Act 2011. Listed investments are included in the balance sheet at their middle market value at the accounting date.

There has been no change to the accounting policies since last year.

2.Expenditure

The statutory accounts and independent examination have been prepared and conducted by an Accounting professional for a fee of £275.

3.Investment Assets

Analysis of change in investments during the year:

	<u>2022</u>
	<u>£</u>
Market value at beginning of year	344,616
Add: purchases during the year	-
	<hr/>
	344,616
Gain/loss(-) on investment assets	<u>24,326</u>
	<hr/>
Market value at end of year	<u>£320,290</u>
Cost value at end of year	<u>£206,258</u>

The Portfolio is managed on an advisory basis by Brewin Dolphin and an investment management basis by Hargreaves Lansdown.

NORCLIFFE UNITARIAN & FREE CHRISTIAN CHAPEL CIO

England & Wales - Charity number 1189882

Accounts

Norcliffe Unitarian & Free Christian Chapel CIO

Contents

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Section 3: Report of the independent examiner

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Section 6: Notes to the accounts

Norcliffe Unitarian & Free Christian Chapel CIO

Section 1: Legal and Administrative Information

Status

Norcliffe Unitarian & Free Christian Chapel CIO, is a charity registered under the Charities Act and has the registration number 1189882.

The object of the charity is to provide 'a place for the worship of God and furtherance of a Christian life free from the fetters of any written or unwritten declaration of doctrine or for such other pious, educational or charitable purposes as shall not be at variance with the free spirit of the original trust'.

Under a Charity Commission scheme of 15th September 1978 the original trustees were permitted to convey the land and building comprising the chapel to the 'National Trust for Places of Historic Interest and Natural Beauty'. They grant a lease to the trustees, the current lease running for 21 years to 2021. Due to COVID-19 the new lease has yet to be finalised.

Trustees

Prof G Levermore
Dr. J A Taylor
Mrs K Walker
Mrs B Worthington
Mrs J Walters
Mr T Walters

The Trustees are parties to the lease and are primarily responsible for the management of the investments. Any vacancy amongst these people is filled by appointment by the remaining trustees.

Secretary

Janet Walters
35 Avro Crescent
Woodford
Cheshire
SK7 1SB
Tel: 07368 387052
Email: norcliffesecretary@gmail.com

Treasurer

Terry Walters
35 Avro Crescent
Woodford
Cheshire
SK7 1SB
(Appointed 1st June 2022)
Tel: 07338 123041
Email: treasurerenorcliffe@gmail.com

Norcliffe Unitarian & Free Christian Chapel CIO

Independent Examiner

Mrs Joanne Ellerby ACMA
30 Welton Drive
Wilmslow
Cheshire
SK9 6HE

Solicitors

Manners Pimblett
4 London Road North
Poynton
Cheshire
SK12 1QZ

Bankers

Barclays Bank plc
59 Grove St
Wilmslow
Cheshire.
SK9 1ER.

Investment Advisors

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester
M3 3AP

Section 2: Report of the Trustees for the Year ended 31st March 2021

The management committee (council) presents its report and financial statements for the year ended 31st March 2021.

Activities

The objects of the Charity are set out in Section 1 under the heading of its status.

The management committee (which consists of both appointed and elected members) meets every two months to discuss and take action upon any matters arising over the running of the Chapel's affairs. They work to an agenda drawn up by the Chairman.

Norcliffe Unitarian & Free Christian Chapel 'Norcliffe Chapel' is a member of the 'Manchester District Association of Unitarian and Free Christian Churches' to whom it pays an annual subscription and whose meetings it attends. It is also a member of the 'General Assembly of Unitarian and Free Christian Churches' to whom it pays an annual subscription on a per capita basis. These are respectively regional and national bodies representing churches with a similar ethos.

The trustees have had regard to the public benefit guidance provided by the Charity Commission and can confirm that Norcliffe Chapel provides activities for the benefit of the public. By the restrictive nature of this Charity the activities are opening the Chapel for religious purposes which occur each week, and social and cultural events.

Over the period of the last 20 years income has exceeded expenditure and surpluses have been invested in Stock Exchange Securities. The Chapel is largely financed by the investment income and consequently it is considered that there are no free reserves.

The status of the investments is reviewed from time to time with the investment advisers, with a view to maximising income and avoiding capital losses. The Chapel in general does not make grants. From time to time collections are donated to specific causes.

The major risk to which the Charity is exposed is that of the volatility of the money markets. The trustees are aware of this and they pursue a conservative investment policy.

The charity has a stable income and predictable fixed expenditure each year. So it does not need a very large reserve. The reserve consists of a Barclays Bank deposit account.

Responsibilities of the Management Committee

Charity law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity would continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charity Acts. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Commission SORP (FRS102).

This report was approved by the Trustees on 29th January 2023 and signed on its behalf by



Prof G Levermore - Chairman.

Independent examiner's report to the trustees of Norcliffe Unitarian & Free Christian Chapel CIO

I report to the trustees on my examination of the accounts of Norcliffe Chapel for the year to 31st March 2022.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.



Joanne Ellerby ACMA
Astute Accountancy Services
30 Welton Drive
Wilmslow
SK9 6HE
5th December 2022

Section 4: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Statement of Financial Activities for the Year Ended 31 March 2022

	<u>2022</u>	<u>2021</u>
<u>Income and Expenditure</u>		
<u>Incoming Resources</u>		
Sunday Offertories	1,985	185
Special Offertories	85	10
Donations and subscriptions	455	-
Sale of Wedding Stationery	<u>-</u>	<u>-</u>
	2,525	195
Wedding Fees and Collections	1,874	-
Christenings and Collections	1,360	(300)
Funerals and Collections	<u>615</u>	<u>-</u>
	3,849	(300)
Grants	-	-
Dividends	3,115	640
Investment Income	5,682	15,804
<u>Total Incoming Resources</u>	<u>15,171</u>	<u>16,339</u>
<u>Resources Expended</u>		
Minister's Stipend & Expenses	-	-
Pulpit Supplies	3,011	150
Caretaking	1,070	150
Singer	780	-
Organists' Fees	<u>2,290</u>	<u>480</u>
	7,151	780
Rent and Insurance	988	-
Gas, Electric, Water	1,347	148
General Repairs	<u>1,515</u>	<u>101</u>
	3,850	249
Donations and Subscriptions	392	762
GA quota	2,280	-
Investment	<u>-</u>	<u>13,250</u>
	2,672	14,012
Purchase of Literature, stationery, GA attendance etc.	300	16
Professional fees	600	-
Sundry expenses	78	30
Refreshments	-	-
<u>Total Resources Expended</u>	<u>14,651</u>	<u>15,087</u>
Net Incoming Resources for the Year	520	1,253
<u>Other recognised Gains(Losses)</u>		
Gains on Investment Assets	7,345	10,069
<u>Net Movement in Funds</u>	7,865	11,322
<u>Fund Balance Brought Forward 1 Jan 2020</u>	<u>342,322</u>	<u>331,000</u>
<u>Fund Balance Carried Forward 31 Dec 2020</u>	<u>£350,187</u>	<u>£342,322</u>

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Section 5: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Balance Sheet 31 March 2022

	<u>2022</u>	<u>2021</u>
<u>Fixed Assets</u>		
Investments	344,616	337,271
--		
<u>Net Current Assets</u>		
Stock of Stationery for Resale	372	372
Barclays Bank Current Account	7,389	6,509
Wedding Deposits for 2019/20 & GA quota	<u>(2,190)</u>	<u>(1,830)</u>
<u>Net Current Assets</u>	<u>5,571</u>	<u>5,051</u>
<u>Net Assets</u>	<u>£350,187</u>	<u>£342,322</u>
 <u>Funds</u> --		
Unrestricted Funds per Statement of --		
Financial Activities	<u>£350,187</u>	<u>£342,322</u>

The above balance sheet and annexed statement of financial activities have been approved by the trustees and signed on their behalf by:

Trustee *G Heveny* Date 5/1/2023

Trustee *T Wall* Date 4th JAN 2023

Section 6: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Notes forming part of the financial statements for the year ended 31st March 2022

1. Accounting Policies

These accounts have been prepared in accordance with the 'Statement of Recommended Practice-Accounting (FRS102) and Reporting by Charities-October 2005' and the Charities Act 2011. Listed investments are included in the balance sheet at their middle market value at the accounting date.

There has been no change to the accounting policies since last year.

2.Expenditure

The statutory accounts and independent examination have been prepared and conducted by an Accounting professional for a fee of £275.

3.Investment Assets

Analysis of change in investments during the year:

	<u>2022</u>	
	£	
Market value at beginning of year	337,271	-
Add: purchases during the year	-	
	<u>326,127</u>	
Gain/loss(-) on investment assets	<u>7,345</u>	
Market value at end of year	<u>£344,616</u>	
Cost value at end of year	<u>£206,258</u>	

The Portfolio is managed on an advisory basis by Brewin Dolphin and an investment management basis by Hargreaves Lansdown.

NORCLIFFE UNITARIAN & FREE CHRISTIAN CHAPEL CIO

England & Wales - Charity number 1189882

Accounts

Norcliffe Unitarian & Free Christian Chapel CIO

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Section 4: Statement of financial activities

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2023

2023

Mr J. Richardson
Mrs J. Walker
Mr S. Taylor
Mrs K. Taylor
Mr D. A. Taylor
Mrs D. A. Taylor
Mr D. J. Taylor
Mrs D. J. Taylor
Mr D. J. Taylor
Mrs D. J. Taylor

2023

Mr J. Richardson
Mrs J. Walker
Mr S. Taylor
Mrs K. Taylor
Mr D. A. Taylor
Mrs D. A. Taylor
Mr D. J. Taylor
Mrs D. J. Taylor
Mr D. J. Taylor
Mrs D. J. Taylor

2023

Mr J. Richardson
Mrs J. Walker
Mr S. Taylor
Mrs K. Taylor
Mr D. A. Taylor
Mrs D. A. Taylor
Mr D. J. Taylor
Mrs D. J. Taylor
Mr D. J. Taylor
Mrs D. J. Taylor

Norcliffe Unitarian & Free Christian Chapel CIO

Section 1: Legal and Administrative Information

Status

Norcliffe Unitarian & Free Christian Chapel CIO, is a charity registered under the Charities Act and has the registration number 1189882.

The object of the charity is to provide 'a place for the worship of God and furtherance of a Christian life free from the fetters of any written or unwritten declaration of doctrine or for such other pious, educational or charitable purposes as shall not be at variance with the free spirit of the original trust'.

Under a Charity Commission scheme of 15th September 1978 the original trustees were permitted to convey the land and building comprising the chapel to the 'National Trust for Places of Historic Interest and Natural Beauty'. They grant a lease to the trustees, the current lease running for 21 years to 2021. Due to COVID-19 the new has yet to be finalised.

Trustees

Prof G Levermore
Dr. J A Taylor
Mrs R Taylor
Mrs K Walker
Mrs B Worthington
Mr J Armstrong
Ms N Stanley
Ms J Walters
Mr M Richardson

The Trustees are parties to the lease and are primarily responsible for the management of the investments. Any vacancy amongst these people is filled by appointment by the remaining trustees.

Secretary

Janet Walters
5 Old Hall Crescent
Handforth
Cheshire
SK9 3AX

Tel: 07368 387052
Email: norcliffesecretary@gmail.com

Treasurer

Mr M Richardson
63 Vernon Road
Poynton
Cheshire
SK12 1YS
(Appointed Aug 2017)

Tel: 01625 858856
Email: mike-richardson1@hotmail.com

Norcliffe Unitarian & Free Christian Chapel CIO

Independent Examiner

Mrs Joanne Ellerby ACMA
30 Welton Drive
Wilmslow
Cheshire
SK9 6HE

Solicitors

Manners Pimblett
4 London Road North
Poynton
Chehire
SK12 1QZ

Bankers

Barclays Bank plc
59 Grove St
Wilmslow
Cheshire.
SK9 1ER.

Investment Advisors

Brewin Dolphin
1 The Avenue
Spinningfields Square
Manchester
M3 3AP

Section 2: Report of the Trustees for the Year ended 31st March 2021

The management committee (council) presents its report and financial statements for the year ended 31st March 2021.

Activities

The objects of the Charity are set out in Section 1 under the heading of its status.

The management committee (which consists of both appointed and elected members) meets every two months to discuss and take action upon any matters arising over the running of the Chapel's affairs. They work to an agenda drawn up by the Chairman.

Norcliffe Unitarian & Free Christian Chapel 'Norcliffe Chapel' is a member of the 'Manchester District Association of Unitarian and Free Christian Churches' to whom it pays an annual subscription and whose meetings it attends. It is also a member of the 'General Assembly of Unitarian and Free Christian Churches' to whom it pays an annual subscription on a per capita basis. These are respectively regional and national bodies representing churches with a similar ethos.

The trustees have had regard to the public benefit guidance provided by the Charity Commission and can confirm that Norcliffe Chapel provides activities for the benefit of the public. By the restrictive nature of this Charity the activities are opening the Chapel for religious purposes which occur each week, and social and cultural events.

Over the period of the last 20 years income has exceeded expenditure and surpluses have been invested in Stock Exchange Securities. The Chapel is largely financed by the investment income and consequently it is considered that there are no free reserves.

The status of the investments is reviewed from time to time with the investment advisers, with a view to maximising income and avoiding capital losses. The Chapel in general does not make grants. From time to time collections are donated to specific causes.

The major risk to which the Charity is exposed is that of the volatility of the money markets. The trustees are aware of this and they pursue a conservative investment policy.

The charity has a stable income and predictable fixed expenditure each year. So it does not need a very large reserve. The reserve consists of a Barclays Bank deposit account.

Responsibilities of the Management Committee

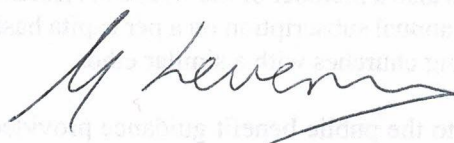
Charity law requires the management committee to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity would continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charity Acts. The trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Commission SORP (FRS102).

This report was approved by the Trustees on 19th January 2022 and signed on its behalf by



Prof G Levermore - Chairman.

**Independent examiner's report to the trustees of Norcliffe Unitarian & Free Christian
Chapel CIO**

I report to the trustees on my examination of the accounts of Norcliffe Chapel for the year to 31st March 2021.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I 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.



21/1/22

Joanne Ellerby ACMA
Astute Accountancy Services
30 Welton Drive
Wilmslow
SK9 6HE

Section 4: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Statement of Financial Activities for the Year Ended 31 March 2021


	<u>2021</u>	
<u>Income and Expenditure</u>		
<u>Incoming Resources</u>		
Sunday Offertories	185	
Special Offertories	10	
Donations and subscriptions	-	
Sale of Wedding Stationery	-	
	<u> </u>	195
Wedding Fees and Collections	-	
Christenings and Collections	(300)	
Funerals and Collections	-	
	<u> </u>	(300)
Grants	-	
Dividends	640	
Investment Income	15,804	
<u>Total Incoming Resources</u>	<u>16,339</u>	
<u>Resources Expended</u>		
Minister's Stipend & Expenses	150	
Pulpit Supplies	-	
Caretaking	150	
Organists' Fees	480	
	<u> </u>	780
Rent and Insurance	-	
Gas, Electric, Water	148	
General Repairs	101	
	<u> </u>	249
Donations and Subscriptions	762	
GA quota	-	
Investment	13,250	
	<u> </u>	14,012
Purchase of Literature, stationery, GA attendance etc.		16
Professional fees		-
Sundry expenses		30
Refreshments		-
<u>Total Resources Expended</u>		<u>15,087</u>
Net Incoming Resources for the Year		1,253
<u>Other recognised Gains(Losses)</u>		
Gains on Investment Assets		10,069
<u>Net Movement in Funds</u>		11,321
<u>Fund Balance Brought Forward 1 Jan 2020</u>		<u>331,000</u>
<u>Fund Balance Carried Forward 31 Dec 2020</u>		<u>£342,322</u>

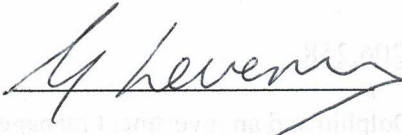
Section 5: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Balance Sheet 31 March 2021

	<u>2021</u>
<u>Fixed Assets</u>	
Investments	337,271
<u>Net Current Assets</u>	
Stock of Stationery for Resale	372
Barclays Bank Current Account	6,509
Wedding Deposits for 2019/20 & GA quota	<u>(1,830)</u>
<u>Net Current Assets</u>	<u>5,051</u>
<u>Net Assets</u>	<u>£342,322</u>
<u>Funds</u>	
Unrestricted Funds per Statement of Financial Activities	<u>£342,322</u>

The above balance sheet and annexed statement of financial activities have been approved by the trustees and signed on their behalf by:

Trustee  Date 21/1/22

Trustee  Date 21/1/22

Section 6: Norcliffe Unitarian & Free Christian Chapel CIO
Charity Commission No. 1189882

Notes forming part of the financial statements for the year ended 31st December 2020

1. Accounting Policies

These accounts have been prepared in accordance with the 'Statement of Recommended Practice-Accounting (FRS102) and Reporting by Charities-October 2005' and the Charities Act 2011.

Listed investments are included in the balance sheet at their middle market value at the accounting date.

There has been no change to the accounting policies since last year.

2.Expenditure

The statutory accounts and independent examination have been prepared and conducted by an Accounting professional for a fee of £275.

3.Investment Assets

Analysis of change in investments during the year:

	<u>2021</u>
	<u>£</u>
Market value at beginning of year	312,877
Add: purchases during the year	13,250
	<u>326,127</u>
Gain/loss(-) on investment assets	<u>10,069</u>
Market value at end of year	<u>£337,271</u>
Cost value at end of year	<u>£206,258</u>

The Portfolio is managed on an advisory basis by Brewin Dolphin and an investment management basis by Hargreaves Lansdown.