

THE NORTH AND EAST LANCASHIRE UNITARIAN MISSION

England & Wales · Charity number 226163

Details

Other names NELUM

Status Registered

Legal form Other

Registered 1964-05-21

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

Contact

Address Grafton House
81 Chorley Old Road
Bolton
Lancashire
Lancashire
BL1 3AJ

Phone 01204380038

Activities

Objects: FOR MISSIONARY EFFORTS IN THE SAID AREAS AND THE SUPPORT OF MEMBER CONGREGATIONS, THE TRAINING OF MEN AND WOMEN FOR THE WORK OF THE CHURCHES IN THE DISTRICT AND THE DISCIPLINE OF THE MINISTRY THEREIN FOR THE GENERAL GOOD. THE MEMBER CONGREGATIONS SHALL BE SUCH UNITARIAN AND FREE CHRISTIAN AND LIBERAL RELIGIOUS CHURCHES WITHIN THE AREAS OF LANCASHIRE AND OF THOSE AREAS OF CUMBRIA AND GREATER MANCHESTER LYING NORTH AND NORTH EAST OF THE MANCHESTER DISTRICT ASSOCIATION OF UNITARIAN AND FREE CHRISTIAN CHURCHES AND THE MERSEYSIDE DISTRICT MISSIONARY ASSOCIATION OR THE CONGREGATIONS IN KENDAL, CUMBRIA AND TODMORDEN, WEST YORKSHIRE AND WHO SHALL BE MEMBERS OF THE MISSION.

Activities: The charity supports the many congregations of the mission area and helps promote Unitarianism throughout the north and east Lancashire areas.

Classification

- **How:** Makes Grants To Organisations
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** SEE OBJECTS
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£68,519	£158,600	-	-
2024-09-30	£266,264	£258,098	-	-
2023-09-30	£88,479	£53,449	-	-
2022-09-30	£56,628	£23,850	-	-
2021-09-30	£42,168	£12,080	-	-
2020-09-30	£43,161	£26,983	-	-

Trustees

Name	Role	Appointed
Andrew Raymond Cowgill		2025-05-17
KAREN DIGGLE		
Michael William Couser		2025-05-17
Rev BERYL ALLERTON		
Rev CAROLE LYNNE READETT		2025-05-17

Linked charities

- WILLIAM HEALEY FOR NORTH AND EAST LANCASHIRE UNITARIAN MISSION (226163-1)
- DAVID HEALEY FOR NORTH AND EAST LANCASHIRE UNITARIAN MISSION (226163-2)

THE NORTH AND EAST LANCASHIRE UNITARIAN MISSION

England & Wales - Charity number 226163

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025
FOR
THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2025**

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**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

TRUSTEES	Ms K Diggle Reverend B Allerton Miss J Thompson (resigned 17.5.25) M W Couser (appointed 17.5.25) Reverend C L Readett (appointed 17.5.25) A R Cowgill (appointed 17.5.25)
PRINCIPAL ADDRESS	c/o Mr M Couser 7 Orchid Court 35-37 South Promenade Lytham St Annes Lancashire FY8 1QF
REGISTERED CHARITY NUMBER	226163
INDEPENDENT EXAMINER	P B Syddall & Co Chartered Accountants Grafton House 81 Chorley Old Road Bolton Lancashire BL1 3AJ
BANKERS	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
INVESTMENT MANAGERS	Charles Stanley & Co Limited 25 Luke Street London EC2A 4AR

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The charity is established to support the thirteen congregations of the Mission area and to help promote Unitarianism throughout the north and east Lancashire areas.

Public benefit

Each year the trustees review the objectives and activities of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Investment policy and objectives

All investment decisions are undertaken by the finance committee with the approval of the general committee.

Financial controls

NELUM has a finance committee who make recommendations to the general committee with regard to the charity's financial affairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The North and East Lancashire Unitarian Mission is a registered charity (number 226163) and is one of thirteen district associations in England and the General Assembly of Unitarian and Free Christian Churches. The association is also known as NELUM.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

TREASURERS REPORT

Treasurers report on The North and East Lancashire Unitarian Mission and North and The East Lancashire Unitarian Mission Trustee Company (Incorporated).

During the year, NELUM has continued to serve the Unitarian movement in general and specifically the thirteen congregations within its district.

Income included subscriptions and donations of £5,960. Dividends and interest accounted for £58,856.

Expenditure included donations to Unitarian Organisations / charities - £7,400 and the continuing support of 3 trainee Unitarian Ministers - £2,250. Also the equal distribution of the gift received last year from the sale of Bank St., Bolton - 13 x £5,000 = £65,000.

In addition, grants were made to congregations for repairs of £30,000 and projects promoting Unitarianism to young people - £2,697.

As in previous years, congregations were given utility grants of £13,500 and sustentation grants of £11,000.

The district continues to maintain Newchurch graveyard and costs this year included the rebuilding of a boundary wall £17,598.

Perhaps the largest expense relates to the administration of our share portfolio by Charles Stanley & Co Ltd - £20,772. This expense should be viewed in relation to the amount of dividend received together with the realised / unrealised gains made by shares in the year amounting to £103,537.

Assets - the value of the share portfolio stood at £1,591,960 at the year end. The balance at the bank was £525,983 making total funds available at the year end of £2,117,943.

Liabilities - the upkeep of Newchurch Graveyard.

It is in my opinion that NELUM continues to be in a strong position to assist member congregations and the outlook for future years from a financial viewpoint is extremely positive,

Approved by order of the board of trustees on 30 May 2026 and signed on its behalf by:

M W Couser - Trustee

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

Independent examiner's report to the trustees of The North and East Lancashire Unitarian Mission

I report to the charity trustees on my examination of the accounts of The North and East Lancashire Unitarian Mission (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 requirement 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.

A J Syddall M.A., F.C.A.

The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

31 May 2026

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,960	-	5,960	213,343
Investment income	2	<u>62,490</u>	<u>69</u>	<u>62,559</u>	<u>52,921</u>
Total		<u>68,450</u>	<u>69</u>	<u>68,519</u>	<u>266,264</u>
EXPENDITURE ON					
Charity expenses		<u>158,600</u>	-	<u>158,600</u>	<u>258,098</u>
Net gains/(losses) on investments		<u>(29,932)</u>	<u>(601)</u>	<u>(30,533)</u>	<u>9,352</u>
NET INCOME/(EXPENDITURE)		<u>(120,082)</u>	<u>(532)</u>	<u>(120,614)</u>	<u>17,518</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>461,450</u>	<u>58,087</u>	<u>519,537</u>	<u>502,019</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>341,368</u></u>	<u><u>57,555</u></u>	<u><u>398,923</u></u>	<u><u>519,537</u></u>

The notes form part of these financial statements

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**BALANCE SHEET
30 SEPTEMBER 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investments	4	92,897	55,965	148,862	179,395
CURRENT ASSETS					
Cash at bank		248,471	1,590	250,061	340,142
NET CURRENT ASSETS		<u>248,471</u>	<u>1,590</u>	<u>250,061</u>	<u>340,142</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>341,368</u>	<u>57,555</u>	<u>398,923</u>	519,537
NET ASSETS		<u><u>341,368</u></u>	<u><u>57,555</u></u>	<u><u>398,923</u></u>	<u><u>519,537</u></u>
FUNDS	5				
Unrestricted funds				341,368	461,450
Restricted funds				57,555	58,087
TOTAL FUNDS				<u><u>398,923</u></u>	<u><u>519,537</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 May 2026 and were signed on its behalf by:

M W Couser - Trustee

The notes form part of these financial statements

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The presentation currency of the financial statements is the Pound Sterling (£).

INCOME

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

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

GOING CONCERN

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2. INVESTMENT INCOME

	2025	2024
	£	£
Other fixed asset investments	57,172	47,027
Bank interest received	5,387	5,894
	<u>62,559</u>	<u>52,921</u>

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

4. FIXED ASSET INVESTMENTS

	2025	2024
	£	£
Other	<u>148,862</u>	<u>179,395</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2025	2024
	£	£
The NELUM Trustee Company Fixed Interest Fund	55,965	56,566
The NELUM Trustee Company Equity Fund	320,873	303,773
Amount owed to The NELUM Trustee Company	<u>(227,976)</u>	<u>(180,944)</u>
	<u>148,862</u>	<u>179,395</u>

5. MOVEMENT IN FUNDS

	At 1.10.24	Net movement in funds	At 30.9.25
	£	£	£
Unrestricted funds			
General fund	461,450	(120,082)	341,368
Restricted funds			
Restricted funds	58,087	(532)	57,555
TOTAL FUNDS	<u>519,537</u>	<u>(120,614)</u>	<u>398,923</u>

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	68,450	(158,600)	(29,932)	(120,082)
Restricted funds				
Restricted funds	69	-	(601)	(532)
TOTAL FUNDS	<u>68,519</u>	<u>(158,600)</u>	<u>(30,533)</u>	<u>(120,614)</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	445,779	15,671	461,450
Restricted funds			
Restricted funds	56,240	1,847	58,087
TOTAL FUNDS	<u>502,019</u>	<u>17,518</u>	<u>519,537</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	266,191	(258,098)	7,578	15,671
Restricted funds				
Restricted funds	73	-	1,774	1,847
TOTAL FUNDS	<u>266,264</u>	<u>(258,098)</u>	<u>9,352</u>	<u>17,518</u>

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

7. BANK STREET CHURCH

£100,000 was received from Bank Street Church in the year to September 2024. £65,000 of this was divided equally and distributed to the thirteen NELUM congregations during the year to September 2025.

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,000	-
Subscriptions	960	540
Bank Street Church	-	100,000
Newchurch	-	89,000
The NELUM Trustee Company	-	23,003
Historical donation	-	800
	5,960	213,343
Investment income		
Other fixed asset investments	57,172	47,027
Bank interest received	5,387	5,894
	62,559	52,921
Total incoming resources	68,519	266,264
EXPENDITURE		
Charity expenses		
Donations	72,650	6,935
Administration expenses	259	382
Meeting expenses	729	849
Newchurch expenses	17,598	3,319
Accountancy	2,665	1,536
Sundry expenses	-	142
Utility support	13,500	10,500
Grants made to churches	37,868	5,546
Specific sustentation grants	11,000	10,500
Bank charges	81	95
Training grants	2,250	2,250
Historical donations	-	21,000
Historical grants	-	15,500
Historical sustentation grant	-	(2,000)
Historical amount owed to The NELUM Trustee Company	-	180,944
	158,600	257,498
Support costs		
Governance costs		
Independent examination fee	-	600
Total resources expended	158,600	258,098
Net (expenditure)/income	(90,081)	8,166

This page does not form part of the statutory financial statements

THE NORTH AND EAST LANCASHIRE UNITARIAN MISSION

England & Wales - Charity number 226163

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024
FOR
THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The charity is established to support the seventeen congregations of the Mission area and to help promote Unitarianism throughout the north and east Lancashire areas.

Public benefit

Each year the trustees review the objectives and activities of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Investment policy and objectives

All investment decisions are undertaken by the finance committee with the approval of the general committee.

Financial controls

NELUM has a finance committee who make recommendations to the general committee with regard to the charity's financial affairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The North and East Lancashire Unitarian Mission is a registered charity (number 226163) and is one of thirteen district associations in England and the General Assembly of Unitarian and Free Christian Churches. The association is also known as NELUM.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226163

Principal address

c/o Ms K Diggle
8 Neyland Close
Bolton
Lancashire
BL1 5DF

Trustees

Ms K Diggle
Reverend B Allerton
Miss J Thompson

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Syddall M.A., F.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Solicitors

Clough & Willis
2 Manchester Road
Bury
Lancashire
BL9 0TD

Financial Advisers

Charles Stanley & Co Limited
25 Luke Street
London
EC2A 4AR

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

SECRETARY'S REPORT

Thank you to everybody who has contributed to the years NELUM Meetings. The officers, the delegates, the members of the Finance Group, the trustees, the Ministers (and students), and the visitors; we have enjoyed both interesting discussions and social time.

Our treasurer's health has given cause for concern but he has tackled his tasks with enthusiasm and an impressive quality of work.

Others must be thanked -

- Rev Beryl Allerton and Karen Diggle for 20 years of outstanding work and loyal service as our secretary and treasurer respectively with special thanks to Karen for service above and beyond the call of duty during her long treasurers handover.

- Rev John Allerton and John Illingworth for their work on CIO.

- The members of last year's Finance Group; and all those who have served NELUM in other acknowledged and appreciated capacities.

Reading through our church-reports I became aware of shared matters of concern and importance. The number of services per month varies but the majority of our churches meet weekly and although attendance is, overall, smaller than it used to be we have stable attendance with some churches reporting a pleasing increase in numbers. We are all trying to remain optimistic with progressive attitudes.

Each of our congregations needs support from service-leaders to some extent whose knowledge and excellent preaching are warmly welcomed. This applies especially to our serving and retired Ministers who give willingly of their time and experience particularly when special services take place. Our three ministry-students contribute valuably too and we send them our very best wishes in their work now as well as when they become fully-fledged Ministers.

Many of our churches need constant maintenance and those which benefit from financial help from NELUM express their gratitude for this support. Whilst most of our churches are financially stable a few are currently experiencing difficulties. When NELUM is at hand some of the problems can thankfully be resolved.

Our links with the General Assembly and the Executive Committee have improved this year and several visits have occurred. Liz Slade, the GA Chief Officer, attended our 2024 AGM and at our General Council Meetings we have met Rev Jo James (in March), Rev Laura Dobson (in October), and Simon Bland (in February, 2025). It has been interesting to hear their comments and we hope that ours have been noted and relayed back.

NELUM was actually the very first District to apply for an Innovation Challenge Grant just before the end of 2024. Whether our application will succeed remains to be seen.

Dot Hewerdine was elected as a G A Honorary Member at the 2024 Annual Meetings and received our warm congratulations for her well-deserved achievement; we have admired her newly conferred status.

The closure of Bank Street Chapel, Bolton, in May, 2022 caused sadness and regret. We mourn the demise of this congregation and its worship-centre. Fortunately most members have remained within the Unitarian sphere. In 2024, we received a most generous donation from the Bank Street chapel-members of £100,000, to add to NELUM funds and we thank them most sincerely for their kind gift. At present each of our 13 remaining churches has been given £5,000. Further thought must be devoted to the remainder.

We also mark, with sorrow, the passing of Connie Diggle in February, 2025. As a valuable Unitarian, and an eminent member of our churches and our district she will be greatly missed. May she rest in peace.

Newchurch Graveyard has presented severe problems during the past few years but we hope that these will very shortly be resolved and that the area will become a place of beauty and tranquillity. On Remembrance Sunday, November 10th 2024, after an excellent service conducted by Rev Tony McNeile at Rawtenstall Unitarian Church, the ashes of Muriel Whittaker were interred in Newchurch Graveyard and her final resting-place now boasts a fine headstone in a smart setting thanks to her nephew Ryan Godwin.

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

As I review 2024 I should like to echo John Hewerdine's words as he prepares the Chorley Chapel for its 300th Anniversary: "Let us keep the chalice-flame alight!"

Anne Mills

Approved by order of the board of trustees on 25 March 2025 and signed on its behalf by:

Ms K Diggle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

Independent examiner's report to the trustees of The North and East Lancashire Unitarian Mission

I report to the charity trustees on my examination of the accounts of The North and East Lancashire Unitarian Mission (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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 requirement 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.

A J Syddall M.A., F.C.A.

The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

25 March 2025

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		213,343	-	213,343	41,635
Investment income	2	<u>52,848</u>	<u>73</u>	<u>52,921</u>	<u>46,844</u>
Total		<u>266,191</u>	<u>73</u>	<u>266,264</u>	<u>88,479</u>
 EXPENDITURE ON					
Charity expenses		<u>258,098</u>	-	<u>258,098</u>	<u>53,449</u>
Net gains/(losses) on investments		<u>7,578</u>	<u>1,774</u>	<u>9,352</u>	<u>(7,367)</u>
NET INCOME		15,671	1,847	17,518	27,663
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>445,779</u>	<u>56,240</u>	<u>502,019</u>	474,356
TOTAL FUNDS CARRIED FORWARD		<u><u>461,450</u></u>	<u><u>58,087</u></u>	<u><u>519,537</u></u>	<u><u>502,019</u></u>

The notes form part of these financial statements

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**BALANCE SHEET
30 SEPTEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Investments	4	122,829	56,566	179,395	350,987
CURRENT ASSETS					
Debtors	5	-	-	-	39,500
Investments	6	-	-	-	525
Cash at bank		338,621	1,521	340,142	226,393
		<u>338,621</u>	<u>1,521</u>	<u>340,142</u>	<u>266,418</u>
CREDITORS					
Amounts falling due within one year	7	-	-	-	(115,386)
NET CURRENT ASSETS		<u>338,621</u>	<u>1,521</u>	<u>340,142</u>	<u>151,032</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>461,450</u>	<u>58,087</u>	<u>519,537</u>	<u>502,019</u>
NET ASSETS		<u>461,450</u>	<u>58,087</u>	<u>519,537</u>	<u>502,019</u>
FUNDS	8				
Unrestricted funds				461,450	445,779
Restricted funds				58,087	56,240
TOTAL FUNDS				<u>519,537</u>	<u>502,019</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2025 and were signed on its behalf by:

K Diggle - Trustee

The notes form part of these financial statements

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The presentation currency of the financial statements is the Pound Sterling (£).

INCOME

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

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

GOING CONCERN

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2. INVESTMENT INCOME

	2024	2023
	£	£
Other fixed asset investments	47,027	42,894
Bank interest received	5,894	3,950
	<hr/> 52,921 <hr/>	<hr/> 46,844 <hr/>

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

4. FIXED ASSET INVESTMENTS

	2024	2023
	£	£
Other	<u>179,395</u>	<u>350,987</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2024	2023
	£	£
The NELUM Trustee Company Fixed Interest Fund	56,566	54,792
The NELUM Trustee Company Equity Fund	303,773	296,195
Amount owed to The NELUM Trustee Company	<u>(180,944)</u>	<u>-</u>
	<u>179,395</u>	<u>350,987</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Loan to Walmsley Church	-	6,000
Coronavirus loans	-	21,500
Loan to Blackpool Church	-	12,000
	<u>-</u>	<u>39,500</u>

6. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Bank deposits held at stockbrokers	<u>-</u>	<u>525</u>

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
The North & East Lancashire Unitarian Mission Trustee Company (Incorporated)	-	23,003
Newchurch	-	89,383
Accruals and deferred income	-	3,000
	-	115,386
	-	115,386

8. MOVEMENT IN FUNDS

	At 1.10.23	Net movement in funds	At 30.9.24
	£	£	£
Unrestricted funds			
General fund	445,779	15,671	461,450
Restricted funds			
Restricted funds	56,240	1,847	58,087
	502,019	17,518	519,537
TOTAL FUNDS	502,019	17,518	519,537

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	266,191	(258,098)	7,578	15,671
Restricted funds				
Restricted funds	73	-	1,774	1,847
	266,264	(258,098)	9,352	17,518
TOTAL FUNDS	266,264	(258,098)	9,352	17,518

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	Transfers between funds £	At 30.9.23 £
Unrestricted funds				
General fund	411,721	36,938	(2,880)	445,779
Restricted funds				
Restricted funds	62,635	(9,275)	2,880	56,240
TOTAL FUNDS	<u>474,356</u>	<u>27,663</u>	<u>-</u>	<u>502,019</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	88,429	(53,449)	1,958	36,938
Restricted funds				
Restricted funds	50	-	(9,325)	(9,275)
TOTAL FUNDS	<u>88,479</u>	<u>(53,449)</u>	<u>(7,367)</u>	<u>27,663</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

10. BANK STREET CHURCH

During the previous year, following the closure of the Bank Street Church, funds were received by the charity amounting to £43,170. This was considered to be a refund of grants paid to Bank Street Church over a number of years and as settlement of a loan that was included within debtors at the start of the year amounting to £2,370.

A further £100,000 has been received from Bank Street Church this year.

**THE NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	15
Subscriptions	540	820
Bank Street Church	100,000	40,800
Newchurch	89,000	-
The NELUM Trustee Company	23,003	-
Historical donation	800	-
	213,343	41,635
Investment income		
Other fixed asset investments	47,027	42,894
Bank interest received	5,894	3,950
	52,921	46,844
Total incoming resources	266,264	88,479
EXPENDITURE		
Charity expenses		
Donations	6,935	6,400
Administration expenses	382	285
Meeting expenses	849	903
Newchurch expenses	3,319	4,970
Accountancy	1,536	1,416
Sundry expenses	142	28
Utility support	10,500	-
Grants made to churches	5,546	26,750
Specific sustentation grants	10,500	12,000
Bank charges	95	97
Training grants	2,250	-
Historical donations	21,000	-
Historical grants	15,500	-
Historical sustentation grant	(2,000)	-
Historical amount owed to The NELUM Trustee Company	180,944	-
	257,498	52,849
Support costs		
Governance costs		
Independent examination fee	600	600
Total resources expended	258,098	53,449
Net income	8,166	35,030

This page does not form part of the statutory financial statements

THE NORTH AND EAST LANCASHIRE UNITARIAN MISSION

England & Wales - Charity number 226163

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The charity is established to support the seventeen congregations of the Mission area and to help promote Unitarianism throughout the north and east Lancashire areas.

Public benefit

Each year the trustees review the objectives and activities of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Investment policy and objectives

All investment decisions are undertaken by the finance committee with the approval of the general committee.

Financial controls

NELUM has a finance committee who make recommendations to the general committee with regard to the charity's financial affairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The North and East Lancashire Unitarian Mission is a registered charity (number 226163) and is one of thirteen district associations in England and the General Assembly of Unitarian and Free Christian Churches. The association is also known as NELUM.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226163

Principal address

c/o Ms K Diggle
8 Neyland Close
Bolton
Lancashire
BL1 5DF

Trustees

Ms K Diggle
Reverend B Allerton
Miss J Thompson

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Syddall M.A., A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Solicitors

Clough & Willis
2 Manchester Road
Bury
Lancashire
BL9 0TD

Financial Advisers

Charles Stanley & Co Limited
25 Luke Street
London
EC2A 4AR

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

SECRETARY'S REPORT

This will be the last of my twenty secretary's annual reports as I have resigned as from the imminent Annual General Meeting. It is a tempting time to look back but I am not going to do this as my report is, as always, about this past year and an attempt at an overview of where our churches are today.

At a recent General Committee Meeting Reverend Jo James came as the representative of the Executive Committee. He spoke about change, how we had to embrace it and be prepared to accept it. Churches and chapels have been dealing with and accepting change for a long time now, many that have been beyond our control as they are part of the changes in society. Congregations are smaller, as they are throughout all religious communities, and that is something we regret. Yet there are positives. If anything, people are more committed and value their churches and chapels and their communities as something precious. People have accepted the changes they could do nothing about and in the light of this embraced the changes they could control to keep their churches alive to offer the unique blessings that only churches can.

The Executive Committee has begun the process of introducing a scheme, The Innovation Challenge, offering financial support to churches who come forward with ideas, mainly for growth, though this has not been spelled out. Personally, I don't think money is the answer; certainly money alone cannot make this happen. It is about the commitment, the love and the propensity for hard work in our congregations and these three are never in doubt. The energy and determination just to keep going in these challenging times is often underestimated and underappreciated.

Reading through the annual report there is a sense of a year with no major problems. Some of our churches saw their congregation grow and the rest seem to be holding steady. This is something to be proud of in a culture that is largely secular. There have been one or two special events that have been well supported by churches coming together as well as attracting back former members and friends. These inter-congregational events offer so much in encouragement, support and friendship. It is perhaps something we should do more often.

All of us felt the impact of the rise in the cost of living this year and churches were no exception to this. Churches, chapels and meeting rooms tend to be large spaces, therefore expensive to heat, and this had a huge affect on budgets. To help with the increased charges NELUM gave £1,000 pro rata grants to all the District churches.

In 2024 we have churches celebrating significant anniversaries of their buildings. Bury and Rochdale built in the buoyant years of the 1960's and now celebrating 50 years. Padiham celebrate 150 years at Knight Hill. Congratulations, may you go forward and prosper.

A final thank you to the congregations who support NELUM and through it all the Unitarian communities in North and East Lancashire. Thank you to all the churches and chapels who offer us warm and comfortable places in which to hold NELUM meetings. Thank you to the delegates who attend on behalf of their churches so that there is meaningful dialogue to take us forward. Thank you to the NELUM Officers and the Finance Committee who work assiduously for the benefit of everyone.

I hope you will allow me a personal thank you to my fellow officers, particularly to Treasurer Karen Diggle, who has served with me for twenty years. Her expertise and commitment have been second to none.

Thank you to everyone in NELUM for your help, support and friendship. It has been at times a challenge but always rewarding to be District Secretary.

Beryl Allerton.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 10 April 2024 and signed on its behalf by:

Ms K Diggle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

Independent examiner's report to the trustees of North and East Lancashire Unitarian Mission

I report to the charity trustees on my examination of the accounts of North and East Lancashire Unitarian Mission (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 requirement 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.

A J Syddall M.A., A.C.A.
The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

10 April 2024

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		41,635	-	41,635	15,655
Investment income	2	46,794	50	46,844	40,973
Total		88,429	50	88,479	56,628
 EXPENDITURE ON					
Charity expenses		53,449	-	53,449	23,850
Net gains/(losses) on investments		1,958	(9,325)	(7,367)	-
 NET INCOME/(EXPENDITURE)					
Transfers between funds	8	(2,880)	2,880	-	-
Net movement in funds		34,058	(6,395)	27,663	32,778
 RECONCILIATION OF FUNDS					
Total funds brought forward		411,721	62,635	474,356	441,578
 TOTAL FUNDS CARRIED FORWARD		445,779	56,240	502,019	474,356

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**BALANCE SHEET
30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Investments	4	296,195	54,792	350,987	358,354
CURRENT ASSETS					
Debtors	5	39,500	-	39,500	41,870
Investments	6	525	-	525	531
Cash at bank		224,945	1,448	226,393	188,987
		264,970	1,448	266,418	231,388
CREDITORS					
Amounts falling due within one year	7	(115,386)	-	(115,386)	(115,386)
NET CURRENT ASSETS		149,584	1,448	151,032	116,002
TOTAL ASSETS LESS CURRENT LIABILITIES		445,779	56,240	502,019	474,356
NET ASSETS		445,779	56,240	502,019	474,356
FUNDS	8				
Unrestricted funds				445,779	411,721
Restricted funds				56,240	62,635
TOTAL FUNDS				502,019	474,356

The financial statements were approved by the Board of Trustees and authorised for issue on 10 April 2024 and were signed on its behalf by:

K Diggle - Trustee

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The presentation currency of the financial statements is the Pound Sterling (£).

INCOME

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

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

GOING CONCERN

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

2. INVESTMENT INCOME

	2023	2022
	£	£
Other fixed asset investments	42,894	40,468
Bank interest received	3,950	505
	<hr/> 46,844 <hr/>	<hr/> 40,973 <hr/>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

4. FIXED ASSET INVESTMENTS

	2023	2022
	£	£
Other	350,987	358,354
	<u>350,987</u>	<u>358,354</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2023	2022
	£	£
Nelum Inc fixed interest fund	54,792	64,117
Nelum Inc equity fund	296,195	294,237
	<u>350,987</u>	<u>358,354</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Loan to Bank Street Church	-	2,370
Loan to Walmsley Church	6,000	6,000
Coronavirus loans	21,500	21,500
Loan to Blackpool Church	12,000	12,000
	<u>39,500</u>	<u>41,870</u>

6. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Bank deposits held at stockbrokers	525	531
	<u>525</u>	<u>531</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
North & East Lancashire Unitarian Mission Trustee Company (Incorporated)	23,003	23,003
Newchurch	89,383	89,383
Accruals and deferred income	3,000	3,000
	115,386	115,386
	115,386	115,386

8. MOVEMENT IN FUNDS

	At 1.10.22	Net movement in funds	Transfers between funds	At 30.9.23
	£	£	£	£
Unrestricted funds				
General fund	411,721	36,938	(2,880)	445,779
Restricted funds				
Restricted funds	62,635	(9,275)	2,880	56,240
	474,356	27,663	-	502,019
TOTAL FUNDS	474,356	27,663	-	502,019

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	88,429	(53,449)	1,958	36,938
Restricted funds				
Restricted funds	50	-	(9,325)	(9,275)
	88,479	(53,449)	(7,367)	27,663
TOTAL FUNDS	88,479	(53,449)	(7,367)	27,663

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	378,950	32,771	411,721
Restricted funds			
Restricted funds	62,628	7	62,635
TOTAL FUNDS	<u>441,578</u>	<u>32,778</u>	<u>474,356</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,621	(23,850)	32,771
Restricted funds			
Restricted funds	7	-	7
TOTAL FUNDS	<u>56,628</u>	<u>(23,850)</u>	<u>32,778</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

10. GRANTS

The trustees made the decision to award extra grants to a number of churches this year, amounting to £15,750 as a result of the surplus of funds recorded in the previous year.

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

11. BANK STREET CHURCH

During the year, following the closure of the Bank Street Church, funds were received by the charity amounting to £43,170. This was considered to be a refund of grants paid to Bank Street Church over a number of years and as settlement of a loan that was included within debtors at the start of the year amounting to £2,370.

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15	15,025
Subscriptions	820	630
Bank Street Church	40,800	-
	41,635	15,655
Investment income		
Other fixed asset investments	42,894	40,468
Bank interest received	3,950	505
	46,844	40,973
Total incoming resources	88,479	56,628
EXPENDITURE		
Charity expenses		
Donations	6,400	5,850
Administration expenses	285	110
Meeting expenses	903	613
Newchurch expenses	4,970	5,168
Accountancy	2,016	1,992
Sundry expenses	28	50
Grants made to churches	26,750	-
Specific sustentation grants	12,000	9,952
Bank charges	97	115
	53,449	23,850
Total resources expended	53,449	23,850
Net income	35,030	32,778

This page does not form part of the statutory financial statements

THE NORTH AND EAST LANCASHIRE UNITARIAN MISSION

England & Wales - Charity number 226163

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022
FOR
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The charity is established to support the seventeen congregations of the Mission area and to help promote Unitarianism throughout the north and east Lancashire areas.

Each year the trustees review the objectives and activities of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Investment policy and objectives

All investment decisions are undertaken by the finance committee with the approval of the general committee

Financial controls

NELUM has a finance committee who make recommendations to the general committee with regard to the charity's financial affairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The North and East Lancashire Unitarian Mission is a registered charity (number 226163) and is one of thirteen district associations in England and the General Assembly of Unitarian and Free Christian Churches. The association is also known as NELUM.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226163

Principal address

c/o Ms K Diggle
8 Neyland Close
Bolton
Lancashire
BL1 5DF

Trustees

Ms K Diggle
Reverend B Allerton
Miss J Thompson

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Syddall M.A., A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

Caf Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Solicitors

Clough & Willis
2 Manchester Road
Bury
Lancashire
BL9 0TD

Financial Advisers

Charles Stanley & Co Limited
25 Luke Street
London
EC2A 4AR

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

SECRETARY'S REPORT

Over the last year NELUM has offered financial support to member churches in a number of ways.

Recently a grant of £1,000 (pro rata for non-weekly services) has been made to all churches and chapels to help with increasing energy costs and grants have been made to churches requesting help with the cost of building repairs.

At the moment NELUM is giving financial support to a student from the district. This grant will cover a two year training period. Two other candidates from the District have been accepted for ministerial training and if requested NELUM will look at providing them with similar support.

There have been no requests this year for sustentation support for ministry therefore it has been decided to make a grant of £1000 (pro rata) to all churches and chapels for pulpit cover. This will apply across the board to all churches, those with Unitarian ministry, those with ministers not on the GA Roll and lay preachers. That means this year, a more flexible approach is being taken to supporting leadership for worship.

It was disappointing that only one church expressed interest in the initiative to increase ministry in the District by sharing the cost of a minister with another congregation and financial help from NELUM. With thirteen churches it is a concern that we only have one Unitarian minister serving in the District. Obviously for smaller congregations affordability is an issue which was something we tried to address believing that churches would want to have ministry if it were possible. Talks are ongoing between NELUM and Chowbent Chapel, who are interested in having ministry, to try and help them move towards this.

Congregational numbers have, in most cases, recovered to pre-pandemic levels and one or two smaller congregations have had an increase in numbers. Chorley Chapel thought they may have to make the difficult decision to close following the lock-down, but thankfully, this is in abeyance for the foreseeable future. With help from LCM and help available from NELUM, should they request it, they are moving forward with hope. A re-opening service was well supported and has led to more people attending services. Well done Chorley, we wish you well.

I had the privilege of conducting the Anniversary Service at Ainsworth Chapel and the atmosphere there is very upbeat as they too have had an increase in numbers attending services. Long may it continue.

Looking outward, and with a concern for others, many churches offered support to Ukrainian charities and gave generously to the appeal following the earthquakes in Turkey and Syria.

Once again thank you to all those who work so hard to keep our churches and chapels open and welcoming.

Thank you to the church delegates who attend NELUM meetings, we rely on you to be the link between the district and your church or chapel by reporting back from the meetings.

Thank you to my fellow officers of NELUM and to members of the Finance Committee. There is much work done that is unseen and unsung.

Beryl Allerton

Approved by order of the board of trustees on 22 May 2023 and signed on its behalf by:

Ms K Diggle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

Independent examiner's report to the trustees of North and East Lancashire Unitarian Mission

I report to the charity trustees on my examination of the accounts of North and East Lancashire Unitarian Mission (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 requirement 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.

A J Syddall M.A., A.C.A.

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

22 May 2023

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		15,655	-	15,655	75
Investment income	2	40,966	7	40,973	42,094
Total		56,621	7	56,628	42,169
 EXPENDITURE ON					
Other		23,850	-	23,850	12,081
Net gains on investments		-	-	-	41,120
NET INCOME		32,771	7	32,778	71,208
 RECONCILIATION OF FUNDS					
Total funds brought forward		378,950	62,628	441,578	370,370
TOTAL FUNDS CARRIED FORWARD		411,721	62,635	474,356	441,578

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**BALANCE SHEET
30 SEPTEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Investments	4	294,237	64,117	358,354	358,354
CURRENT ASSETS					
Debtors	5	41,870	-	41,870	41,870
Investments	6	525	6	531	525
Cash at bank		187,595	1,392	188,987	156,215
		<u>229,990</u>	<u>1,398</u>	<u>231,388</u>	<u>198,610</u>
CREDITORS					
Amounts falling due within one year	7	(112,506)	(2,880)	(115,386)	(115,386)
NET CURRENT ASSETS					
		<u>117,484</u>	<u>(1,482)</u>	<u>116,002</u>	<u>83,224</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>411,721</u>	<u>62,635</u>	<u>474,356</u>	<u>441,578</u>
NET ASSETS					
		<u>411,721</u>	<u>62,635</u>	<u>474,356</u>	<u>441,578</u>
FUNDS					
	8			<u>411,721</u>	378,950
Unrestricted funds				<u>62,635</u>	62,628
Restricted funds					
TOTAL FUNDS					
				<u>474,356</u>	<u>441,578</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2023 and were signed on its behalf by:

K Diggle - Trustee

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The presentation currency of the financial statements is the Pound Sterling (£).

INCOME

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

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2022	2021
	£	£
Other fixed asset investments	40,468	42,081
Bank interest received	505	13
	<hr/> 40,973 <hr/>	<hr/> 42,094 <hr/>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

4. FIXED ASSET INVESTMENTS

	2022	2021
	£	£
Other	<u>358,354</u>	<u>358,354</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2022	2021
	£	£
Nelum Inc fixed interest fund	64,117	64,117
Nelum Inc equity fund	<u>294,237</u>	<u>294,237</u>
	<u>358,354</u>	<u>358,354</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Short term loan - Bank Street	2,370	2,370
Loan to Walmsley Church	6,000	6,000
Coronavirus loans	21,500	21,500
Loan to Blackpool Church	<u>12,000</u>	<u>12,000</u>
	<u>41,870</u>	<u>41,870</u>

6. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Bank deposits held at stockbrokers	<u>531</u>	<u>525</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
North & East Lancashire Unitarian Mission Trustee Company (Incorporated)	23,003	23,003
Newchurch	89,383	89,383
Accruals and deferred income	3,000	3,000
	115,386	115,386
	115,386	115,386

8. MOVEMENT IN FUNDS

	At 1.10.21	Net movement in funds	At 30.9.22
	£	£	£
Unrestricted funds			
General fund	378,950	32,771	411,721
Restricted funds			
Restricted funds	62,628	7	62,635
	441,578	32,778	474,356
TOTAL FUNDS	441,578	32,778	474,356

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	56,621	(23,850)	32,771
Restricted funds			
Restricted funds	7	-	7
	56,628	(23,850)	32,778
TOTAL FUNDS	56,628	(23,850)	32,778

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	307,694	71,256	378,950
Restricted funds			
Restricted funds	62,676	(48)	62,628
TOTAL FUNDS	<u>370,370</u>	<u>71,208</u>	<u>441,578</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	42,169	(12,081)	41,168	71,256
Restricted funds				
Restricted funds	-	-	(48)	(48)
TOTAL FUNDS	<u>42,169</u>	<u>(12,081)</u>	<u>41,120</u>	<u>71,208</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	307,694	104,027	411,721
Restricted funds			
Restricted funds	62,676	(41)	62,635
TOTAL FUNDS	<u>370,370</u>	<u>103,986</u>	<u>474,356</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	98,790	(35,931)	41,168	104,027
Restricted funds				
Restricted funds	7	-	(48)	(41)
TOTAL FUNDS	<u>98,797</u>	<u>(35,931)</u>	<u>41,120</u>	<u>103,986</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,025	15
Subscriptions	630	60
	15,655	75
Investment income		
Other fixed asset investments	40,468	42,081
Bank interest received	505	13
	40,973	42,094
Total incoming resources	56,628	42,169
EXPENDITURE		
Other		
Donations	5,850	-
Administration expenses	110	28
Meeting expenses	613	-
Newchurch expenses	5,168	306
Accountancy	1,992	1,968
Sundry expenses	50	-
Specific sustentation grants	9,952	9,685
Bank charges	115	94
	23,850	12,081
Total resources expended	23,850	12,081
Net income	32,778	30,088

This page does not form part of the statutory financial statements

THE NORTH AND EAST LANCASHIRE UNITARIAN MISSION

England & Wales - Charity number 226163

Accounts

Document Details:

Filename:	N103-Charity accounts (final)-LJH-20220414-153407-331.PDF
Client of:	P B Syddall & co

Signature Details

Name:	Karen Diggle
Email:	KarenD@chamberlaindoors.co.uk
Date & Time:	14/04/2022 15:54:34 (BST)
IP Address:	194.73.233.154
Signing Statement:	North and East Lancashire Unitarian confirms that the information is correct and complete to the best of their knowledge and belief.

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**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Risk management

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226163

Principal address

c/o Ms K Diggle
8 Neyland Close
Bolton
Lancashire
BL1 5DF

Trustees

Ms K Diggle
Reverend B Allerton
Miss J Thompson
Reverend B Catterall

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

Caf Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Solicitors

Clough & Willis
2 Manchester Road
Bury
Lancashire
BL9 0TD

Financial Advisers

Charles Stanley & Co Limited
25 Luke Street
London
EC2A 4AR

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

SECRETARY'S REPORT

This is the first annual report since 2020. During the time between then and now we have all lived through unprecedented times. Times that have impacted on our lives, our families and our communities. In fact there is nowhere that life has not been affected by Covid and so it has been the same with our Churches and Chapels. At the very time when people most needed comfort, reassurance and sanctuary our church doors had to close, probably for the first time ever.

It is clear from the congregational reports I have received just what a huge impact the pandemic has had. Most reports are far shorter than usual because, although our places of worship are open again, they are only slowly getting back to doing many of the things they did before. Quite rightly, recommencing worship as a face to face gathered community was the first priority. The importance of that cannot be stressed enough. Being able to be together again has brought a huge sense of joy and appreciation of each other. One huge positive coming out of a terrible experience has been that we no longer take for granted our weekly gathering for worship. Being unable to be with our church families for so long has made us aware of how much they mean to us.

Though we often bemoan technology it has played a large part in keeping us in touch with each other during the pandemic. Email, texts and phone calls took the place of coffee and chat after service. And zoom services were a godsend that meant that worship could continue regularly albeit with everyone in different places. I often wonder about the places of worship in zoom services, were people in the kitchen, the lounge, the study maybe even the garden? Wherever it was, worship offered comfort and hope in a dark time.

During the pandemic there was groundswell of gratitude to those who cared for us and kept essential services running. There was a kinder, more tolerant, gentler attitude to our fellow human beings. If we can retain those values of kindness and gentleness and be more tolerant then the world we build back will be a better place.

On that note I would like to thank all those who, throughout the pandemic, somehow held our church communities together by being 'in touch' when we couldn't touch each other. Every email, text or phone call meant that someone felt remembered and cared for, and still a part of a loving community.

It is with great sadness that we have to say farewell to two of our congregations. Hindley has closed and the building has been sold. We offer our thanks to all those who have served the Hindley church over the years and I am sure many will remember it with affection. Bolton Bank Street decided not to reopen after the Covid shut down. They are to hold a final service in May. Again I would like to thank all those who have served the Chapel over its long and illustrious history. There will be many people in Bolton and beyond who have connections to Bank Street so it will not be forgotten. Both Hindley and Bolton will be poorer for the loss of these places of liberal worship.

Finally I would like to thank Karen Diggle for the enormous amount of work she does on our behalf and also the finance committee who support Karen and the officers for their commitment to NELUM.

Beryl Allerton

Approved by order of the board of trustees on 7 March 2022 and signed on its behalf by:

Ms K Diggle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

Independent examiner's report to the trustees of North and East Lancashire Unitarian Mission

I report to the charity trustees on my examination of the accounts of North and East Lancashire Unitarian Mission (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 requirement 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.

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

7 March 2022

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		75	-	75	955
Investment income	2	<u>42,093</u>	-	<u>42,093</u>	<u>42,206</u>
Total		42,168	-	42,168	43,161
 EXPENDITURE ON					
Other		12,080	-	12,080	26,983
Net gains/(losses) on investments		<u>41,168</u>	<u>(48)</u>	<u>41,120</u>	<u>(26,800)</u>
NET INCOME/(EXPENDITURE)		71,256	(48)	71,208	(10,622)
 RECONCILIATION OF FUNDS					
Total funds brought forward		307,694	62,676	370,370	380,992
 TOTAL FUNDS CARRIED FORWARD		 <u><u>378,950</u></u>	 <u><u>62,628</u></u>	 <u><u>441,578</u></u>	 <u><u>370,370</u></u>

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**BALANCE SHEET
30 SEPTEMBER 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Investments	4	294,237	64,117	358,354	317,234
CURRENT ASSETS					
Debtors	5	41,870	-	41,870	29,870
Investments	6	525	-	525	525
Cash at bank		154,824	1,391	156,215	138,127
		<u>197,219</u>	<u>1,391</u>	<u>198,610</u>	<u>168,522</u>
CREDITORS					
Amounts falling due within one year	7	(112,506)	(2,880)	(115,386)	(115,386)
NET CURRENT ASSETS					
		<u>84,713</u>	<u>(1,489)</u>	<u>83,224</u>	<u>53,136</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>378,950</u>	<u>62,628</u>	<u>441,578</u>	<u>370,370</u>
NET ASSETS					
		<u><u>378,950</u></u>	<u><u>62,628</u></u>	<u><u>441,578</u></u>	<u><u>370,370</u></u>
FUNDS					
Unrestricted funds	8			378,950	307,694
Restricted funds				62,628	62,676
TOTAL FUNDS					
				<u><u>441,578</u></u>	<u><u>370,370</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 March 2022 and were signed on its behalf by:

K Diggle - Trustee

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2021	2020
	£	£
Other fixed asset investments	42,081	41,793
Deposit account interest	12	413
	<hr/> 42,093 <hr/>	<hr/> 42,206 <hr/>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

4. FIXED ASSET INVESTMENTS

	2021	2020
	£	£
Other	358,354	317,234
	<u><u>358,354</u></u>	<u><u>317,234</u></u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2021	2020
	£	£
Nelum Inc fixed interest fund	64,117	64,165
Nelum Inc equity fund	294,237	253,069
	<u><u>358,354</u></u>	<u><u>317,234</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Short term loan - Bank Street	2,370	2,370
Loan to Walmsley Church	6,000	6,000
Coronavirus loans	21,500	21,500
Loan to Blackpool Church	12,000	-
	<u><u>41,870</u></u>	<u><u>29,870</u></u>

6. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Bank deposits held at stockbrokers	525	525
	<u><u>525</u></u>	<u><u>525</u></u>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
North & East Lancashire Unitarian Mission Trustee Company (Incorporated)	23,003	23,003
Newchurch	89,383	89,383
Accruals and deferred income	3,000	3,000
	<u>115,386</u>	<u>115,386</u>

8. MOVEMENT IN FUNDS

	At 1.10.20	Net movement in funds	At 30.9.21
	£	£	£
Unrestricted funds			
General fund	307,694	71,256	378,950
Restricted funds			
Restricted funds	62,676	(48)	62,628
TOTAL FUNDS	<u>370,370</u>	<u>71,208</u>	<u>441,578</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	42,168	(12,080)	41,168	71,256
Restricted funds				
Restricted funds	-	-	(48)	(48)
TOTAL FUNDS	<u>42,168</u>	<u>(12,080)</u>	<u>41,120</u>	<u>71,208</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	320,498	(12,804)	307,694
Restricted funds			
Restricted funds	60,494	2,182	62,676
TOTAL FUNDS	<u>380,992</u>	<u>(10,622)</u>	<u>370,370</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	43,155	(26,982)	(28,977)	(12,804)
Restricted funds				
Restricted funds	6	(1)	2,177	2,182
TOTAL FUNDS	<u>43,161</u>	<u>(26,983)</u>	<u>(26,800)</u>	<u>(10,622)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	320,498	58,452	378,950
Restricted funds			
Restricted funds	60,494	2,134	62,628
TOTAL FUNDS	<u>380,992</u>	<u>60,586</u>	<u>441,578</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	85,323	(39,062)	12,191	58,452
Restricted funds				
Restricted funds	6	(1)	2,129	2,134
TOTAL FUNDS	<u>85,329</u>	<u>(39,063)</u>	<u>14,320</u>	<u>60,586</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15	955
Subscriptions	60	-
	75	955
Investment income		
Other fixed asset investments	42,081	41,793
Deposit account interest	12	413
	42,093	42,206
Total incoming resources	42,168	43,161
EXPENDITURE		
Other		
Donations	-	25
Administration expenses	27	5,121
Meeting expenses	-	60
Newchurch expenses	306	3,850
Accountancy	1,968	1,968
Specific sustentation grants	9,685	15,894
Bank charges	94	65
	12,080	26,983
Total resources expended	12,080	26,983
Net income	30,088	16,178

This page does not form part of the statutory financial statements

THE NORTH AND EAST LANCASHIRE UNITARIAN MISSION

England & Wales - Charity number 226163

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

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FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The charity is established to support the seventeen congregations of the Mission area and to help promote Unitarianism throughout the north and east Lancashire areas.

Each year the trustees review the objectives and activities of the charity to ensure they continue to reflect their aims and provide public benefit. The trustees are more than satisfied that they do.

FINANCIAL REVIEW

Investment policy and objectives

All investment decisions are undertaken by the finance committee with the approval of the general committee

Financial controls

NELUM has a finance committee who make recommendations to the general committee with regard to the charity's financial affairs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The North and East Lancashire Unitarian Mission is a registered charity (number 226163) and is one of thirteen district associations in England and the General Assembly of Unitarian and Free Christian Churches. The association is also known as NELUM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226163

Principal address

c/o Ms K Diggle
8 Neyland Close
Bolton
Lancashire
BL1 5DF

Trustees

Ms K Diggle
Reverend B Allerton
Miss J Thompson
Reverend B Catterall

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Bankers

Caf Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Solicitors

Clough & Willis
2 Manchester Road
Bury
Lancashire
BL9 0TD

Financial Advisers

Charles Stanley & Co Limited
25 Luke Street
London
EC2A 4AR

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

SECRETARY'S REPORT

The advent of the Covid 19 virus and the subsequent lock down of the country has meant that church life along with almost everything else has been on hold during this year.

Some of our churches have used zoom to provide worship services and to keep contact for meetings and other activities. Other churches decided to close until congregations were able to meet at their churches again. There was some loosening of restrictions for a few weeks in the summer of 2020 but these were short lived. It has been a very difficult time as church life has been totally disrupted and one wonders how it will recover and if it will ever be as it was.

It is a sad fact that at least two of the district churches will not be reopening having decided that it is time to close their doors. Perhaps without the pandemic they may have continued for some further time but restarting is too difficult. Our thoughts are with members of those congregations and we hope they will find a home and a warm welcome within other District Churches.

I would like to thank all church members, Church Officers and Ministers for the work they have done during these strange times to ensure that connections have been maintained when meeting face to face was not possible and when churches did reopen, for the work involved in making worship spaces safe. Thank you to everyone.

NELUM Officers have had little to do except to be here if needed. Financial help was offered to churches when it became obvious that sources of income would be compromised for a substantial time. Sustainment grants and Lay Preacher grants were paid to churches. The Officers decided to pay these annual grants as they usually go unchallenged, ratification will be sought when the General Committee is able to meet in the future.

No District meetings have been held since November 2019. It is hoped that if restrictions are further lifted and the virus numbers continue to fall a meeting could be held in the summer of 2021.

Beryl Allerton

Approved by order of the board of trustees on 27 April 2021 and signed on its behalf by:

Ms K Diggle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

Independent examiner's report to the trustees of North and East Lancashire Unitarian Mission

I report to the charity trustees on my examination of the accounts of North and East Lancashire Unitarian Mission (the Trust) for the year ended 30 September 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 requirement 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.

A J Syddall M.A. A.C.A.
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

27 April 2021

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		955	-	955	895
Investment income	2	<u>42,200</u>	<u>6</u>	<u>42,206</u>	<u>47,697</u>
Total		43,155	6	43,161	48,592
 EXPENDITURE ON					
Charitable activities					
Church fundings		-	-	-	42,942
Other		<u>26,982</u>	<u>1</u>	<u>26,983</u>	<u>19,739</u>
Total		26,982	1	26,983	62,681
Net gains/(losses) on investments		<u>(28,977)</u>	<u>2,177</u>	<u>(26,800)</u>	<u>13,644</u>
NET INCOME/(EXPENDITURE)		(12,804)	2,182	(10,622)	(445)
 RECONCILIATION OF FUNDS					
Total funds brought forward		320,498	60,494	380,992	381,437
TOTAL FUNDS CARRIED FORWARD		<u>307,694</u>	<u>62,676</u>	<u>370,370</u>	<u>380,992</u>

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**BALANCE SHEET
30 SEPTEMBER 2020**

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Investments	4	253,069	64,165	317,234	344,034
CURRENT ASSETS					
Debtors	5	29,870	-	29,870	9,370
Investments	6	525	-	525	525
Cash at bank		136,736	1,391	138,127	142,449
		<u>167,131</u>	<u>1,391</u>	<u>168,522</u>	<u>152,344</u>
CREDITORS					
Amounts falling due within one year	7	(112,506)	(2,880)	(115,386)	(115,386)
NET CURRENT ASSETS		<u>54,625</u>	<u>(1,489)</u>	<u>53,136</u>	<u>36,958</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>307,694</u>	<u>62,676</u>	<u>370,370</u>	<u>380,992</u>
NET ASSETS		<u>307,694</u>	<u>62,676</u>	<u>370,370</u>	<u>380,992</u>
FUNDS					
Unrestricted funds	8			307,694	320,498
Restricted funds				62,676	60,494
TOTAL FUNDS				<u>370,370</u>	<u>380,992</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2021 and were signed on its behalf by:

K Diggle - Trustee

The notes form part of these financial statements

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2020	2019
	£	£
Other fixed asset investments	41,793	47,126
Deposit account interest	413	571
	<u>42,206</u>	<u>47,697</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
MISSION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

4. FIXED ASSET INVESTMENTS

	2020	2019
	£	£
Other	317,234	344,034
	<u><u>317,234</u></u>	<u><u>344,034</u></u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2020	2019
	£	£
Nelum Inc fixed interest fund	64,165	61,988
Nelum Inc equity fund	253,069	282,046
	<u><u>317,234</u></u>	<u><u>344,034</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Short term loan - Bank Street	2,370	2,370
Loan to Walmsley Church	6,000	7,000
Coronavirus loans	21,500	-
	<u><u>29,870</u></u>	<u><u>9,370</u></u>

6. CURRENT ASSET INVESTMENTS

	2020	2019
	£	£
Bank deposits held at stockbrokers	525	525
	<u><u>525</u></u>	<u><u>525</u></u>

**NORTH AND EAST LANCASHIRE UNITARIAN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
North & East Lancashire Unitarian Mission Trustee Company (Incorporated)	23,003	23,003
Newchurch	89,383	89,383
Accruals and deferred income	3,000	3,000
	<u>115,386</u>	<u>115,386</u>

8. MOVEMENT IN FUNDS

	At 1.10.19	Net movement in funds	At 30.9.20
	£	£	£
Unrestricted funds			
General fund	320,498	(12,804)	307,694
Restricted funds			
Restricted funds	60,494	2,182	62,676
TOTAL FUNDS	<u>380,992</u>	<u>(10,622)</u>	<u>370,370</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	43,155	(26,982)	(28,977)	(12,804)
Restricted funds				
Restricted funds	6	(1)	2,177	2,182
TOTAL FUNDS	<u>43,161</u>	<u>(26,983)</u>	<u>(26,800)</u>	<u>(10,622)</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	323,688	(3,190)	320,498
Restricted funds			
Restricted funds	57,749	2,745	60,494
TOTAL FUNDS	<u>381,437</u>	<u>(445)</u>	<u>380,992</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	48,584	(62,681)	10,907	(3,190)
Restricted funds				
Restricted funds	8	-	2,737	2,745
TOTAL FUNDS	<u>48,592</u>	<u>(62,681)</u>	<u>13,644</u>	<u>(445)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	323,688	(15,994)	307,694
Restricted funds			
Restricted funds	57,749	4,927	62,676
TOTAL FUNDS	<u>381,437</u>	<u>(11,067)</u>	<u>370,370</u>

**NORTH AND EAST LANCASHIRE UNITARIAN
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	91,739	(89,663)	(18,070)	(15,994)
Restricted funds				
Restricted funds	14	(1)	4,914	4,927
TOTAL FUNDS	<u>91,753</u>	<u>(89,664)</u>	<u>(13,156)</u>	<u>(11,067)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

**NORTH AND EAST LANCASHIRE UNITARIAN
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	955	895
Investment income		
Other fixed asset investments	41,793	47,126
Deposit account interest	413	571
	42,206	47,697
Total incoming resources	43,161	48,592
 EXPENDITURE		
Charitable activities		
Grants made to churches	-	42,942
Other		
Donations	25	60
Administration expenses	5,121	179
Meeting expenses	60	602
Newchurch expenses	3,850	120
Accountancy	1,968	1,968
Specific sustentation grants	15,894	16,750
Bank charges	65	60
	26,983	19,739
Total resources expended	26,983	62,681
Net income/(expenditure)	16,178	(14,089)

This page does not form part of the statutory financial statements