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Name:	Karen Diggle
Email:	KarenD@chamberlaindoors.co.uk
Date & Time:	14/04/2022 15:54:34 (BST)
IP Address:	194.73.233.154
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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

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. 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
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	42,093	-	42,093	42,206
Total		42,168	-	42,168	43,161
EXPENDITURE ON					
Other		12,080	-	12,080	26,983
Net gains/(losses) on investments		41,168	(48)	41,120	(26,800)
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		378,950	62,628	441,578	370,370

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>378,950</u>	<u>62,628</u>	<u>441,578</u>	<u>370,370</u>
FUNDS	8				
Unrestricted funds				378,950	307,694
Restricted funds				<u>62,628</u>	<u>62,676</u>
TOTAL FUNDS				<u>441,578</u>	<u>370,370</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	<u>358,354</u>	<u>317,234</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	<u>294,237</u>	<u>253,069</u>
	<u>358,354</u>	<u>317,234</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	<u>12,000</u>	<u>-</u>
	<u>41,870</u>	<u>29,870</u>

6. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Bank deposits held at stockbrokers	<u>525</u>	<u>525</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	-
	<u>75</u>	<u>955</u>
Investment income		
Other fixed asset investments	42,081	41,793
Deposit account interest	12	413
	<u>42,093</u>	<u>42,206</u>
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
	<u>12,080</u>	<u>26,983</u>
Total resources expended	<u>12,080</u>	<u>26,983</u>
Net income	<u>30,088</u>	<u>16,178</u>

This page does not form part of the statutory financial statements