

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>15,655</b>	-	<b>15,655</b>	75
Investment income	2	<b>40,966</b>	<b>7</b>	<b>40,973</b>	42,094
<b>Total</b>		<b>56,621</b>	<b>7</b>	<b>56,628</b>	42,169
<b>EXPENDITURE ON</b>					
Other		<b>23,850</b>	-	<b>23,850</b>	12,081
Net gains on investments		-	-	-	41,120
<b>NET INCOME</b>		<b>32,771</b>	<b>7</b>	<b>32,778</b>	71,208
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>378,950</b>	<b>62,628</b>	<b>441,578</b>	370,370
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>411,721</b>	<b>62,635</b>	<b>474,356</b>	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 £
<b>FIXED ASSETS</b>					
Investments	4	294,237	64,117	358,354	358,354
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(112,506)	(2,880)	(115,386)	(115,386)
<b>NET CURRENT ASSETS</b>		<u>117,484</u>	<u>(1,482)</u>	<u>116,002</u>	<u>83,224</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>411,721</u>	<u>62,635</u>	<u>474,356</u>	<u>441,578</u>
<b>NET ASSETS</b>		<u>411,721</u>	<u>62,635</u>	<u>474,356</u>	<u>441,578</u>
<b>FUNDS</b>	8				
Unrestricted funds				411,721	378,950
Restricted funds				62,635	62,628
<b>TOTAL FUNDS</b>				<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**

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

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

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

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

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**6. CURRENT ASSET INVESTMENTS**

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

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**8. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	307,694	71,256	378,950
<b>Restricted funds</b>			
Restricted funds	62,676	(48)	62,628
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	42,169	(12,081)	41,168	71,256
<b>Restricted funds</b>				
Restricted funds	-	-	(48)	(48)
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	307,694	104,027	411,721
<b>Restricted funds</b>			
Restricted funds	62,676	(41)	62,635
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	98,790	(35,931)	41,168	104,027
<b>Restricted funds</b>				
Restricted funds	7	-	(48)	(41)
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,025	15
Subscriptions	630	60
	<u>15,655</u>	<u>75</u>
<b>Investment income</b>		
Other fixed asset investments	40,468	42,081
Bank interest received	505	13
	<u>40,973</u>	<u>42,094</u>
<b>Total incoming resources</b>	<b>56,628</b>	<b>42,169</b>
<b>EXPENDITURE</b>		
<b>Other</b>		
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
	<u>23,850</u>	<u>12,081</u>
Total resources expended	<u>23,850</u>	<u>12,081</u>
<b>Net income</b>	<u><b>32,778</b></u>	<u><b>30,088</b></u>

This page does not form part of the statutory financial statements