

**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	52,848	73	52,921	46,844
Total		266,191	73	266,264	88,479
EXPENDITURE ON					
Charity expenses		258,098	-	258,098	53,449
Net gains/(losses) on investments		7,578	1,774	9,352	(7,367)
NET INCOME		15,671	1,847	17,518	27,663
RECONCILIATION OF FUNDS					
Total funds brought forward		445,779	56,240	502,019	474,356
TOTAL FUNDS CARRIED FORWARD		461,450	58,087	519,537	502,019

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
		338,621	1,521	340,142	266,418
CREDITORS					
Amounts falling due within one year	7	-	-	-	(115,386)
NET CURRENT ASSETS		338,621	1,521	340,142	151,032
TOTAL ASSETS LESS CURRENT LIABILITIES		461,450	58,087	519,537	502,019
NET ASSETS		461,450	58,087	519,537	502,019
FUNDS	8				
Unrestricted funds				461,450	445,779
Restricted funds				58,087	56,240
TOTAL FUNDS				519,537	502,019

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	179,395	350,987
	<u><u>179,395</u></u>	<u><u>350,987</u></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	(180,944)	-
	<u><u>179,395</u></u>	<u><u>350,987</u></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>
	<u><u>-</u></u>	<u><u>39,500</u></u>

6. CURRENT ASSET INVESTMENTS

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

**THE NORTH AND EAST LANCASHIRE UNITARIAN
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**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
	<u>-</u>	<u>115,386</u>
	<u>-</u>	<u>115,386</u>

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
	<u>502,019</u>	<u>17,518</u>	<u>519,537</u>
TOTAL FUNDS	<u>502,019</u>	<u>17,518</u>	<u>519,537</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	266,191	(258,098)	7,578	15,671
Restricted funds				
Restricted funds	73	-	1,774	1,847
	<u>266,264</u>	<u>(258,098)</u>	<u>9,352</u>	<u>17,518</u>
TOTAL FUNDS	<u>266,264</u>	<u>(258,098)</u>	<u>9,352</u>	<u>17,518</u>

**THE NORTH AND EAST LANCASHIRE UNITARIAN
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**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
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**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	-
	<u>213,343</u>	<u>41,635</u>
Investment income		
Other fixed asset investments	47,027	42,894
Bank interest received	5,894	3,950
	<u>52,921</u>	<u>46,844</u>
Total incoming resources	<u>266,264</u>	<u>88,479</u>
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	-
	<u>257,498</u>	<u>52,849</u>
Support costs		
Governance costs		
Independent examination fee	600	600
Total resources expended	<u>258,098</u>	<u>53,449</u>
Net income	<u><u>8,166</u></u>	<u><u>35,030</u></u>

This page does not form part of the statutory financial statements