

HALE CHAPEL - HALE BARNS

Report of the Trustees for the Year ended 31st December 2022

The Trustees are responsible for two trusts:

Hale Chapel - Charity Commission Registration No. 1086832: and
The Trust for the Manse for the Minister - Charity Commission No. 252897

The Trustees present their report with the financial statements of the Trust for the year ended 31st December 2022.

1. The Trustees may be contacted through their secretary:

Miss Helen Wilson, 1 Fairywell Road, Timperley, Altrincham, Cheshire, WA15 6XA

2. The Trustees who served in the year were:

Alastair Brown (Chair)
Helen Wilson (Secretary)
Neil Waller (Treasurer)
Averill Hart
Patricia Head
Jo Turner
Barbara Waller
Elizabeth Wilson

3. The Trusts' Bankers are:
Barclays Bank UK PLC, Leicester LE87 2BB

The Investment Manager:

Newton Investment Management Limited, Mellon Financial Centre, 160, Queen Victoria Street, London, EC4V 4LA.

The Independent Examiner:

Kenneth James Johnson FCA, 2 Kennerley Court, Kennerleys Lane, Wilmslow, Cheshire, SK9 5EQ.

4. The purpose of the Chapel Trust is to hold freehold land and buildings and to make them available for use by a congregation dissenting from the Church of England. The Congregation is a member of The General Assembly of Unitarian and Free Christian Churches.

The funds of the Manse for the Minister are derived from a proportion of the proceeds of sale of a manse. The income from the invested funds, amounting in the year to £3491.91 passed to the congregation to assist in the payment of the Minister's stipend, housing allowance and expenses.

The purposes of the Trustees of the two Trusts and the congregation are so similar that they are accounted for in one set of financial statements.

5. The Trustees take into account the Charity Commission guidance on public benefit and believe that the activities of the Trusts are in line with that guidance.

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6. The Trustees maintain under constant review, risks which may arise with regard to their funds and their general activities.
7. The Trustees believe they have sufficient reserves to maintain their present activities for the foreseeable future.
8. Chapel services take place at 9.30 am each Sunday. Average attendances are 20.

There are 19 members of the congregation, many of whom support the Chapel financially through planned contributions and Gift Aid.

The Reverend Jeffrey Lane Gould was appointed Minister of Hale Chapel and of Dean Row Chapel, Wilmslow, on 1st September 2012.

The remuneration and expenses of the Minister are administered by the Haldean Committee which comprises the Officers of the two Chapels. Hale Chapel provides 48% of the costs incurred by the Haldean Committee.

9. The financial statements produced by the Trustees comprise Receipts and Payments Accounts for the Chapel's activities and for those of the Hall and John Clark Room, respectively and a Statement of Assets and Liabilities as at the end of the year.

During the year under review Payments exceeded Receipts on Chapel activities by - £31,116.14

In the case of the Hall, Receipts exceeded Payments by £9,204.13.

There were losses on investment assets of £29,541.38, comprising £17,472.34 relating to the Manse Fund and £12,069.04 to the Chapel Fund. Building values were increased by 5% in line with inflation, however as insurance valuations for 2022 were downgraded before inflation was added, the actual assets show a net decrease over the year of £195,615.39.

10. The report and annexed accounts have been approved by the Trustees and are signed on their behalf by the Chairperson and the Treasurer.

Alastair Brown - Chairperson

Neil Waller – Treasurer

Feb 2023

Independent Examiner's Report **to the Trustees of Hale Chapel. Hale Barns.**

I report on the Financial Statements of the trusts for the year to 31* December 2022

Respective responsibilities of trustees and the examiner.

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 145 of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the Act, whether particular matters have come to my attention.

Basis of the independent examiner's report.

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement.

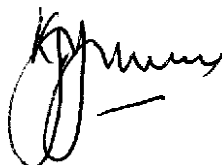
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

(a) to keep accounting records in accordance with section 130 of the Act; and
(b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kenneth James Johnson
FCA Flat 2, Kennerley
Kennerleys Lane
Wilmslow SK9
SEQ



19th February 2023

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Report of the Trustees for the Year ended 31st December 2022

RECEIPTS AND PAYMENTS ACCOUNT

	Notes	2022		2021
		£		£
Balance brought forward		£ 56,997.13		£ 126,132.00
less unrepresented cheques				
		£ 56,997.13		
Receipts				
Donations, Grants & Legacies	1	£ 12,140.95		£ 17,060.00
Weddings, Baptisms and Funerals	2	£ 850.00		£ 600.00
Investment Income	3	£ 8,463.66		£ 6,698.00
House income		£ 10,800.00		£ 10,800.00
TOTAL		£ 32,254.61		£ 35,158.00
Payments				
Cost of providing Chapel Services & Pastoral Care		£ 25,262.00		£ 27,720.00
Servicing the Chapel		£ 499.92		£ 185.00
Maintenance of Chapel & Grounds	6	£ 13,542.98		£ 7,410.00
General Assembly Quota		£ 525.00		£ 480.00
Donations and subscriptions	7b	£ 538.50		£ 480.00
Miscellaneous expenses	8a	£ 572.29		£ 2,206.00
House expenses	9	£ 21,176.70		£ 1,007.00
Insurance premium in respect of the Hall	13 ^a	£ 1,253.36		£ 4,000.00
		£ 63,370.75		£ 43,488.00
Payments exceeded Receipts		-£31,116.14		-£8,330.00
Balances as at end of year before investment purchases		£ 25,880.99		£ 117,802.00
Investment purchases		£ -		£ 50,000.00
Represented by:				
Barclays Bank UK PLC current account end of year balance		£ 25,880.99		£ 67,802.00

13^a Note: The Hall 2022 Insurance premium of £1253.36 is owed to the Chapel account; to be paid in 2023.

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HALL ACCOUNT

	Notes	2022		2021
Balance at beginning of year		£ 6,382.29		£ 1,363.44
Receipts				
Regular Bookings		£ 13,911.00		£ 8,240.50
John Clark Room bookings		£ 5,949.00		£ 3,438.00
Other bookings and receipts:-		£ 1,447.50		£ 62.50
Transfer from Chapel account		£ -		£ 2,000.00
Total		£ 21,307.50		£ 13,741.00
Payments				
Caretaking	11	£ 5,675.31		£ 4,500.00
General repairs & maintenance	12	£ 740.38		£ 1,203.00
Garden expenses		£ 970.00		£ 800.00
Heat, light, water and insurance	13a	£ 4,367.35		£ 2,115.64
Performing rights Licenses		£ 350.33		£ 103.51
Total		£ 12,103.37		£ 8,722.15
Loss/Gain		£ 9,204.13		£ 5,018.85
Balance as at end of year		£ 15,586.42		£ 6,382.29
Represented by balance at Barclays bank		£ 15,586.42		£ 6,382.29

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STATEMENT OF ASSETS AND LIABILITIES

	2022		2021
% Increase in line with inflation	5		5.4
Land and Buildings			
Freehold land and buildings comprising the Chapel and Graveyard on Chapel Lane, Hale Barns. The Insured value of buildings and contents is	£ 2,197,430.55		£2,336,604.17
The Freehold Hall and John Clark Room on Hale Road, Hale Barns. The Insured value of the buildings and contents.	£ 1,040,305.35		£1,044,268.42
A dwelling house on Hale Road, Hale Barns The insured value of the building is	£ 269,144.40		£270,169.71
Total	£3,506,880.30		£3,651,042.30
Investments at Market Value			
Manse Fund at 31 Dec 22	£ 223,064.00		£240,536.34
Chapel Fund at 31 Dec 22	£ 154,075.00		£166,144.04
Total	£377,139.00		£406,680.38
Net Gain/Loss	-£29,541.38		
Current Assets			
Barclays Bank Chapel account	£25,880.99		£56,997.13
Barclays Bank Hall account	£15,586.42		£6,382.29
	£41,467.41		£63,379.42
TOTAL NET ASSETS	£3,925,486.71		£4,121,102.10
Increase/Decrease during the year	-£195,615.39		£232,284.81

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NOTES TO THE ACCOUNTS

1	DONATIONS, GRANTS & LEGACIES	2022		2021
a	Weekly collections	£ 2,352.65		£ 750.90
b	Donations	£ 1,349.99		£ 1,238.50
bg	Donations with Gift Aid	£ 3,581.96		£ 3,771.96
c	Membership fees and GA Quota	£ 45.00		£ 684.00
cg	Membership fees and GA with Gift Aid	£ 540.00		
d	Gift Aid Tax Refund	£ 2,771.35		£ -
e	Donations from M.D.A. ref: Energy costs	£ 1,500.00		£ 307.59
	Total	£ 12,140.95		£ 6,752.95
2	WEDDINGS, BAPTISMS & FUNERALS	2022		2021
a	Wedding fees	£ 425.00		£ 725.00
b	Baptisms	£ 75.00		£ 155.00
c	Funerals	£ 350.00		£ 685.00
	Total	£ 850.00		£ 1,565.00
3	INVESTMENT INCOME	2022		2021
a	Chapel account	£ 4,971.75		£ 3,422.97
b	Manse account	£ 3,491.91		£ 4,955.63
	Total	£ 8,463.66		£ 8,378.60
6	MAINTENANCE OF CHAPEL & GROUNDS	2022		2021
a	Maintenance of Chapel Gardens & Graves	£ 2,216.00		£ 2,800.00
b	Insurance	£ 2,134.10		£ 2,800.58
c	Gas	£ 4,161.40		£ 1,508.21
d	Electricity	£ 1,579.17		£ 233.84
e	Water	£ 340.42		£ 305.72
f	Health and Safety Checks	£ 1,021.89		£ 396.62
g	Repairs and renewal	£ 2,090.00		£ 434.00
	Total	£ 13,542.98		£ 8,478.97
7	DONATIONS & SUBSCRIPTIONS PAID	2022		2021
a	General Assembly fees	£ 525.00		£ 480.00
b	Manchester District Association			
b	Unitarian Christian Association	£ 40.00		£ 40.00
b	Listed Building subscription	£ 48.00		£ 48.00
b	Unitarian Magazines	£ 99.00		

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b	To other Charities	£ 351.50		£ 390.00
b	Gifts for services to the Chapel			£ 26.00
	Total	£ 1,063.50		£ 984.00
8	MISCELLANEOUS EXPENSES	2022		2021
	Pest Control	£ 120.00		£ 354.00
	Window Cleaning			£ 280.00
	Licensing	£ 158.29		£ 60.00
	Bonus payments	£ 250.00		£ 50.00
	Miscellaneous expenses	£ 44.00		£ 39.72
	Total	£ 572.29		£ 1,193.72
9	HOUSE EXPENSES	2022		2021
	Plumbing services, Insurance and repairs	£ 795.32		£ 262.08
	Electrics safety report and repairs	£ 329.50		£ 280.00
	Building repairs	£ 17,671.88		
	Boiler repairs	£ 2,380.00		£ 100.00
	other expenses			£ 731.29
	Total	£ 21,176.70		£ 1,373.37
11	HALL CARETAKING	2022		2021
a	Caretaking	£ 4,500.00		£ 4,500.00
b	Caretaking expenses including cleaning	£ 1,175.31		£ 103.51
		£ 5,675.31		£ 4,603.51
12	HALL MAINTENANCE	2022		2021
	Repairs	£ 560.00		£ 1,130.00
	Fire extinguisher + electrical equipment testing	£ 180.38		£ 73.00
	Total	£ 740.38		£ 1,203.00
13	HALL SERVICES	2022		2021
a	The Insurance premium of £1253.36 in respect of the Hall is to be refunded to the Chapel in 2023			£ 1,203.32
b	Water rates	£ 340.42		£ 305.72
c	Gas	£ 1,960.70		£ 341.77
d	Electricity	£ 2,066.23		£ 264.83
	Total	£ 4,367.35		£ 3,318.96