

**REGISTERED CHARITY NUMBER: 1162103**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**Wyatt, Morris, Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ**

**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>TRUSTEES</b>	Mrs A Richardson Mrs D Lemon A Clarke Revd R Lowe C Francis L McKenzie N Popo
<b>REGISTERED OFFICE</b>	Holyhead Road Handsworth Birmingham West Midlands BL21 0LA
<b>REGISTERED CHARITY NUMBER</b>	1162103
<b>INDEPENDENT EXAMINER</b>	Wyatt, Morris, Golland Ltd Park House 200 Drake Street Rochdale Lancashire OL16 1PJ

**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 and aims**

The Charity has accomplished its main goal of promoting the principles and commissions set out in the Christian Religion. This has been achieved by teaching Christian Education so that its values and principals are evidenced in the lifestyle of Covenant and Community Members.

**Significant activities**

Throughout the year under review the Church fulfilled its public benefit responsibilities by opening its 12 locations around the UK for people to access spiritual worship and engage in a variety of social activities.

When planning of activities for the year due consideration was given to the Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion. As a result multi-cultural communities were engaged via:

1. Pastoral care
2. Outreach ministry
3. Religious education for adults and children
4. Youth activities
5. Homeless Shelters/Food Banks/Soup Kitchens/Drop-in Centres

**Public benefit**

In the planning of activities for the year, and having given due consideration to the Commission's guidance on public benefit, and the specific guidance on charities for the advancement of religion in particular, the Church has been committed in its efforts to engage people in multi-cultural community activities through:

1. Pastoral care
2. Outreach ministry
3. Religious education for adults and children
4. Church relief to the deprived areas
5. Church refurbishments and upgrades
6. Youth Activities
7. Pre/Post Marital Counselling

The trustees have appointed a Safeguarding Officer to ensure those working with vulnerable adults and children are trained and are DBS checked.

**WESLEYAN HOLINESS CHURCH -  
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FOR THE YEAR ENDED 31 DECEMBER 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Introduction**

2021 was a series of different levels of lockdowns; therefore, most of our activity took place online. However, (within Government guidelines) we were able to provide the following services to the communities in which our churches are located. Regular guidance/advice was issued to our branches in line with Government guidance.

**CHARITABLE ACTIVITIES**

**PASTORAL CARE**

Over the past year, the District Board of Administration convened 18 meetings and an Annual General Conference (June 2021) to give good governance to the Church in conducting business meetings to ensure that activities meet the legal requirements in the day-to-day management of our churches. Members of the said Board continue to operate in their designated roles providing pastoral and administrative support along with spiritual guidance to further improve the growth and development both in the local churches and in their communities.

Church buildings were permitted to open for charitable purposes and risk assessments were carried out and reviewed regularly in line with Government guidance. Health and Safety assessments were also carried out to ensure that all buildings followed the appropriate guidelines regarding social distance, the wearing of Personal Protection Equipment and each of our buildings put up appropriate signs and internally redesigned so that buildings were "Covid-Safe".

In addition, the usual electrical checks and fire safety checks have been carried out effectively to ensure that we meet the stringent health and safety requirements for the safety of those who use our premises.

**Safeguarding**

We have also adhered to the policy of vetting our personnel who work with children and vulnerable adults, by ensuring workers are DBS checked, and that regular safeguarding training are provided to ensure that all staff working in these areas are fully aware of what is required of them. Safeguarding Policy was updated on 25 June 2021.

**OUTREACH MINISTRY**

To respond to the needs of our community due to the Covid 19 pandemic we reviewed our financial and personnel resources so that we could serve the communities in which we are placed in the following ways:

Handsworth - a food bank operates every Thursday in this community by a group of 15 volunteers led by the Pastor of this church. In partnership with the Trussell Trust, Canon Street Baptist Church and Beacon Evangelical Church an average of 15 families a week were provided with food parcels. Family groups ranged from 2 to 10 individuals. The nutritional guidance of the Trussell Trust was followed in order that foods provided could be of maximum benefit to everyone served. Toiletries were also provided.

In addition, as the need arose individuals are referred to the social or health services as appropriate.

Moseley - Again, led by the Pastor of this church, a group of approximately 10 volunteers from the local community provide a take-away food service to the local community.

Again, where appropriate, individuals are referred to the local social services.

Ladies Department - The District Women's Department organised the provision of hampers for the communities in which our churches are placed every Christmas. This year the Churches at Harrow Green and Leeds donated a mixture of food and suitable gifts for children.

**Services to Homeless Persons**

The organisation continues to provide support in the preparation and the transporting of food and clothing to the homeless who are living on our streets.

For example:

- Our branch at Harrow Green in Leytonstone, London partners with Forest Churches Emergency Night Shelter (a local charity) a hot meal and breakfast to homeless persons. Due to the Pandemic they were unable to provide overnight accommodation. However, we transported food weekly to the hotel where homeless persons were accommodated. The team of 15 volunteers has worked throughout the year and have assisted 10 persons into permanent accommodation.
- The church at Harrow Green continues to partner with the YMCA to provide a take-away food service for those on low incomes.
- The church at High Wycombe raised £142 and works with the Wycombe Community Charity "Helping to Rebuild Lives"
- The church at Northampton partners with other local charities to run a soup kitchen

**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

- The church at Moseley runs at Café Food Share - where members of the local community gather to share a meal and discuss a wide range of topics including theological debate

#### **BEREAVEMENT SERVICES**

Partnered with National Charity Ataloss - In order to support our members and communities better throughout the bereavement process. We continue to partner with Ataloss (a charity which aims to signpost those who are bereaved and those supporting them) we hosted a workshop called Pandemic -Bereavement Recovery (15 May 2021) the outcomes for this time were:

1. How churches can assist with bereavement
2. The resources/agencies available to assist
3. How to listen - and the identifying individuals to undertake further training

Seminars included:

Listening Service - we continue to part with integrative counsellors, trained and practised in counselling theories and models.

Memory Boxes - To assist the bereaved memory boxes were created by the Leader our Ladies Department as a way of journeying through the bereavement process.

#### **EDUCATION**

Examples of on-line events that were targeted at younger adults were:

- Uncut Youth Service - a forum for younger adults to discuss relationship issues
- Road Theology- Bible study and modern music
- Online Gaming - Fortnite began on 23 February 2021

#### **International Support**

The Lve Haiti Project - funds were raised and sent to our churches in Haiti to provide support/relief for those affected by the earthquake. Funds were also raised for those effected by the earthquake in St Vincent and the Grenadines e - by our Women's Department.

#### **LEADERSHIP DEVELOPMENT AND TRAINING**

The District Board of Ministerial Development continues their efforts to provide opportunities for those who feel they are called into ministry and requires further training in this sphere. There are three students presently undertaking theology training, and one couple undertaking our ordination programme. The Board continues to meet with prospective candidates who have a desire and calling to embark on theological, and other training in relation to the advancement of the ministry.

To ensure that leaders continue to develop mentally and spiritually, we have arranged weekly (Thursdays) Leaders Days that covered a variety of topics including:

- Leading in uncertainty
- Self-care for Leaders
- Communication

These were based on the significant increase in the incidence of debt, domestic violence, unemployment and mental health crisis our communities were experiences.

Training days included:

Lead Well - For Pastors and Local Boards of Administration to understand their roles in running churches for the benefit of the community

27 February 2021 - Part 1

27 March 2021 - Part 2

Step Up - For Leaders and Pastors to develop in their leadership roles

17 April 2021 - Part 1

8 May 2021 - Part 2

Then and Now - The history of the Wesleyan Church 5th June 2021

17th July 2021

Raising Tomorrow's Leaders Today 31 July 2021

Training for potential and emerging leaders 18 September and 9 October 2021

- Vaccination Seminar - we hosted our own seminar on this on 16 May 2021 led by Dr Amanda Chrisholm

**WESLEYAN HOLINESS CHURCH -  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**FINANCIAL REVIEW**

**Reserves policy**

As trustees we would like to work towards a situation whereby, the charity could maintain unrestricted funds at a level which equates to approximately three months of unrestricted expenditure.

Financial year end balance

Restricted Funds £334,990

Unrestricted Funds £511,754.

Free unrestricted reserves amounted to £485,443.

The Trustees have budgeted for the following:

- Major repair/refurbishment of our church buildings
- Leadership development and training
- Evangelism and outreach

A qualified Building and Construction Surveyor, who is a member of the organisation has the responsibility of overseeing the buildings and the physical assets of the organisation. This will ensure that the financial obligations in regards to the repairs and refurbishments of the church buildings are executed.

**FUTURE DEVELOPMENTS**

The District Board of Administration meets each local church board at least once a year for review ensure that church activities are for the benefit of the community. For example, each Pastor/Leader must present their strategic plan annually and this must contain what and how their churches activities benefit the community in where they are located.

As a result of this review, the way forward for the organisation is:

Weekly Pastors/Leaders meetings will continue via Zoom. Leaders are required to attend the training outlined above to address the changing landscape of our communities.

Re-Structure - Review revealed that a restructure is required in order for the organisation to continue to develop and be of benefit to the society as a whole:

Goal Progress so far

Step 1 - District Board of Administration (DBA) will continue to be the administrative and spiritual lead but will be divided into two tiers

- (1) Responsible for strategy and vision.
- (2) Responsible for operational function.

This has been achieved.

Operations Manager recruited - June 2021

Step 2 - Reorganisation of Treasurer function:

Recruitment of Finance Manager This has not been achieved. DBA will need to further fundraise/reallocate funds in order to offer current market salary rate.

A full update of finances (at least monthly) will be presented to the DBA at each Trustee meeting.

Achieved. This is done by Assistant Treasurer

The creation of a volunteer finance team to support local treasurers so that financial data is submitted in a uniform and timely manner for the annual accounts.

Partially achieved. Two persons recruited but team is not fully operational yet.

Step 3 - Partnerships. Achieved. We continue to successfully partner with Ataloss, National Leaders Forum on bereavement and Churches together in England on a range of community issues.

In the above ways we believe we will continue to fulfil our duties and responsibilities as a charity.

**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution and is governed by its charity trustees. It is a charitable incorporated organisation as defined by the Charities Act 2006.

**Recruitment and appointment of new trustees**

Under the requirements of the constitution, the trustees are ex officio trustees of the charity The Wesleyan Holiness Church Charitable Trust, and on ceasing to hold office as a trustee of that charity, the trustee shall cease to be a trustee of the CIO.

New trustees are inducted by the existing trustees.

**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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees on ~~26 October 2022~~ and signed on the board's behalf by:

*L. M. - LLOYD MCKENZIE*  
*Ruth Lowe* RUTH LOWE  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**Independent examiner's report to the trustees of Wesleyan Holiness Church - British Isles District ('the Trust')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 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 registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Trust as required by the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Patricia Richards, FCA. DChA.  
Institute of Chartered Accountants in England & Wales  
Wyatt, Morris, Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

Date: 26 October 2022



**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		430,235	5,337	435,572	256,418
Other trading activities	2	510	2,022	2,532	871
Investment income	3	<u>2,551</u>	<u>-</u>	<u>2,551</u>	<u>5,680</u>
<b>Total</b>		<u>433,296</u>	<u>7,359</u>	<u>440,655</u>	<u>262,969</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		256,012	1,386	257,398	266,836
Management		126,532	-	126,532	111,293
Governance		<u>13,041</u>	<u>-</u>	<u>13,041</u>	<u>10,121</u>
<b>Total</b>		<u>395,585</u>	<u>1,386</u>	<u>396,971</u>	<u>388,250</u>
<b>NET INCOME/(EXPENDITURE)</b>		37,711	5,973	43,684	(125,281)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		511,754	334,990	846,744	972,025
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>549,465</u>	<u>340,963</u>	<u>890,428</u>	<u>846,744</u>

The notes form part of these financial statements

**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	104,539	-	104,539	110,878
<b>CURRENT ASSETS</b>					
Debtors	9	31,284	-	31,284	70,517
Cash at bank		<u>428,740</u>	<u>340,963</u>	<u>769,703</u>	<u>686,475</u>
		460,024	340,963	800,987	756,992
<b>CREDITORS</b>					
Amounts falling due within one year	10	(15,098)	-	(15,098)	(21,126)
<b>NET CURRENT ASSETS</b>		<u>444,926</u>	<u>340,963</u>	<u>785,889</u>	<u>735,866</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>549,465</u>	<u>340,963</u>	<u>890,428</u>	<u>846,744</u>
<b>NET ASSETS</b>		<u>549,465</u>	<u>340,963</u>	<u>890,428</u>	<u>846,744</u>
<b>FUNDS</b>	11				
Unrestricted funds				549,465	511,754
Restricted funds				<u>340,963</u>	<u>334,990</u>
<b>TOTAL FUNDS</b>				<u>890,428</u>	<u>846,744</u>

The CIO is entitled to exemption from audit under the Charities Act 2011 for the year ended 31 March 2022.

The members have not required the CIO to obtain an audit of its financial statements for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for

- (a) ensuring that the CIO keeps accounting records that comply with the Charities Act 2011 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the CIO as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act 2011 relating to financial statements, so far as applicable to the CIO.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2022 and were signed on its behalf by:

J. M. - LLOYD MCKENZIS

RUTH LOWE  
Trustee

The notes form part of these financial statements

**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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.

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

**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.

**Allocation and apportionment of costs**

Cost are allocated on a basis considered appropriate by the trustees having regard to the activity.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

**Taxation**

The charity is exempt from corporation 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods**

Provided it is used for charitable purposes the charity has the use of property owned by The Wesleyan Holiness Church Charitable Trust at no charge. The properties are mainly churches or are in use as churches. The trustees consider that due to the close relationship between the two charities, both having the same trustees, the costs associated with obtaining upto date rental costs would out weigh any benefit to the users of the accounts in disclosing the amounts.

**WESLEYAN HOLINESS CHURCH -  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	<u>2,532</u>	<u>871</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Rents received	2,505	4,289
Bank interest received	<u>46</u>	<u>1,391</u>
	<u>2,551</u>	<u>5,680</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	8,139	11,288
Other operating leases	<u>13,136</u>	<u>12,672</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	2021	2020
	£	£
Trustees' salaries	67,979	73,384
Trustees' pension contributions to money purchase schemes	<u>1,130</u>	<u>1,249</u>
	<u>69,109</u>	<u>74,633</u>

Six trustees received remuneration for their duties other than acting as a trustee. Remuneration is paid in accordance with the governing document.

**Trustees' expenses**

	2021	2020
	£	£
Trustees' expenses	<u>1,911</u>	<u>981</u>

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
	<u>17</u>	<u>20</u>
Management and administration staff		

No employees received emoluments in excess of £60,000.

**WESLEYAN HOLINESS CHURCH -  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	256,418	-	256,418
Other trading activities	871	-	871
Investment income	<u>5,680</u>	<u>-</u>	<u>5,680</u>
<b>Total</b>	<u>262,969</u>	<u>-</u>	<u>262,969</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Charitable activities	266,836	-	266,836
Management	111,293	-	111,293
Governance	<u>10,121</u>	<u>-</u>	<u>10,121</u>
<b>Total</b>	<u>388,250</u>	<u>-</u>	<u>388,250</u>
<b>NET INCOME/(EXPENDITURE)</b>	(125,281)	-	(125,281)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	637,035	334,990	972,025
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>511,754</u>	<u>334,990</u>	<u>846,744</u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2021	105,095	21,105	16,646	18,734	161,580
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,800</u>	<u>1,800</u>
At 31 December 2021	<u>105,095</u>	<u>21,105</u>	<u>16,646</u>	<u>20,534</u>	<u>163,380</u>
<b>DEPRECIATION</b>					
At 1 January 2021	11,560	12,260	13,235	13,647	50,702
Charge for year	<u>2,101</u>	<u>2,111</u>	<u>1,381</u>	<u>2,546</u>	<u>8,139</u>
At 31 December 2021	<u>13,661</u>	<u>14,371</u>	<u>14,616</u>	<u>16,193</u>	<u>58,841</u>
<b>NET BOOK VALUE</b>					
At 31 December 2021	<u>91,434</u>	<u>6,734</u>	<u>2,030</u>	<u>4,341</u>	<u>104,539</u>
At 31 December 2020	<u>93,535</u>	<u>8,845</u>	<u>3,411</u>	<u>5,087</u>	<u>110,878</u>

**WESLEYAN HOLINESS CHURCH -  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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<b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Other debtors		<u><b>31,284</b></u>	<u><b>70,517</b></u>
<b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Other creditors		<u><b>15,098</b></u>	<u><b>21,126</b></u>
<b>11. MOVEMENT IN FUNDS</b>			
	<b>At 1.1.21</b>	<b>Net movement in funds</b>	<b>At 31.12.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	511,754	37,711	549,465
<b>Restricted funds</b>			
Building Fund	332,678	2,022	334,700
Special Appeals	<u>2,312</u>	<u>3,951</u>	<u>6,263</u>
	<u><b>334,990</b></u>	<u><b>5,973</b></u>	<u><b>340,963</b></u>
<b>TOTAL FUNDS</b>	<u><b>846,744</b></u>	<u><b>43,684</b></u>	<u><b>890,428</b></u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	433,296	(395,585)	37,711
<b>Restricted funds</b>			
Building Fund	2,022	-	2,022
Special Appeals	<u>5,337</u>	<u>(1,386)</u>	<u>3,951</u>
	<u><b>7,359</b></u>	<u><b>(1,386)</b></u>	<u><b>5,973</b></u>
<b>TOTAL FUNDS</b>	<u><b>440,655</b></u>	<u><b>(396,971)</b></u>	<u><b>43,684</b></u>

**WESLEYAN HOLINESS CHURCH -  
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	637,035	(125,281)	511,754
<b>Restricted funds</b>			
Building Fund	332,678	-	332,678
Special Appeals	<u>2,312</u>	<u>-</u>	<u>2,312</u>
	<u>334,990</u>	<u>-</u>	<u>334,990</u>
<b>TOTAL FUNDS</b>	<u><u>972,025</u></u>	<u><u>(125,281)</u></u>	<u><u>846,744</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	262,969	(388,250)	(125,281)
	<u>262,969</u>	<u>(388,250)</u>	<u>(125,281)</u>
<b>TOTAL FUNDS</b>	<u><u>262,969</u></u>	<u><u>(388,250)</u></u>	<u><u>(125,281)</u></u>

**Restricted Funds**

**Building Fund**

This represents funds raised for the purposes of a new church building

**Special Appeals**

This represents funds raised for one off appeals which are then paid over to the specified appeal

**12. RELATED PARTY DISCLOSURES**

On the 1 January 2016 the activities of the charity The Wesleyan Holiness Church Charitable Trust together with the net assets at that date, excluding property, were transferred to the CIO, Wesleyan Holiness Church - British Isles District. Both Charities have similar objects and the trustees are the same. The CIO is allowed to occupy the property owned by the trust rent free provided it is used for the charitable purposes.