

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022**

TRUSTEES

Mrs A Richardson
Mrs D Lemon
Revd R Lowe (resigned 28.7.22)
C Francis (resigned 28.7.22)
L McKenzie
N Popo
Revd D Whyte (appointed 4.6.22)
C Paul (appointed 4.6.22)

REGISTERED OFFICE

Holyhead Road
Handsworth
Birmingham
West Midlands
BL21 0LA

REGISTERED CHARITY NUMBER 1162103

INDEPENDENT EXAMINER

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 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 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 -
BRITISH ISLES DISTRICT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRATEGIC REPORT

Achievement and performance

Charitable activities

INTRODUCTION

In 2022, it was a year of change and transition, as we had a newly elected superintendent and chair of trustees. As a church and organisation, we have reimagined and discussed what it means to be a church serving and loving others in our communities.

GOVERNANCE

The District Board of Administration met 15 times last year and had an Annual General Conference (June 2022) to provide effective governance to the Church by conducting business meetings to ensure that operations satisfy legal standards in the day-to-day management of our congregations. With the exception of Charles Paul (appointed in September 2022), our current board of trustees also consists of David Whyte, Lloyd McKenzie, Neville Popo, Dorrett Lemon, and Angeline Richardson, who were elected in our 2022 convention in June. The Board continues to function in its respective functions, giving pastoral and administrative assistance as well as spiritual counselling to further increase growth and development in our local churches and communities.

CHARITABLE ACTIVITIES

Over the past year, our main charitable activities have sought to be of benefit to the general public as well as to our constituents. Our focus has been on the following areas: Pastoral Care, Safeguarding and Community Engagement.

Pastoral Care

The church's objective is the advancement of Christian religion and faith through its services, rituals, and education. Pastoral care is an important part of this mission, and the church is committed to providing care for its members and the wider community. This care is essential to maintaining a strong and vibrant community of believers, and we are proud to offer it to our members and the wider community.

Safeguarding

We have also continued to follow the policy of screening our people who work with children and vulnerable individuals by requiring DBS checks and providing ongoing safeguarding training to ensure that all staff and volunteers working in these areas understand what is expected of them.

Community Engagement

In response to a variety of national crises, including the cost of living crisis, the fuel crisis, and others, we have responded to the needs of individuals in our communities through a number of continuing initiatives and projects, as well as the launch of new ones.

Food Provision (including food banks, food share and meals)

New Life (Handsworth, Birmingham)

Every week, a group of volunteers led by the pastor of this church conducts a food bank in the local area. Food parcels are distributed to an average of 15 households each week in collaboration with the Trussell Trust, Canon Street Baptist Church, and Beacon Evangelical Church. Family groups varied from two to ten people. Furthermore, if the need arises, persons are sent to appropriate social or health services.

Moseley (Birmingham)

Each week, this church, led by the leadership team and pastor, along with a group of volunteers from the local community, provides a sit-down meal and take-out service to the local community. This is open to anyone from the local community, and each week they have a good turnout of people attending who are in need of a meal and an opportunity to have a conversation, meet new people, and make friends. Again, where appropriate, individuals are referred to the local social services.

Wolverhampton

We have partnered with the national charity FoodCycle, which was led and set up by the leadership team at Wolverhampton and is open to anyone on a weekly basis, serving nutritious and tasty meals for people in need of a hot meal and friendship. The start of this project received attention in the local press and is continuing to grow from strength to strength.

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Warm Welcome

As a response to the fuel crisis, a number of our churches set up a 'Warm Welcome' space to offer a place for the local community to come into our buildings to get warm, have a hot drink and hot soup, and have refreshments. People were encouraged to come on the day of the week that the buildings were open for this specific purpose to allow people to have a friendly chat and to warm themselves up. Our churches in Leeds and in Handsworth had started this initiative.

Place of Welcome

Each week, our church in Wolverhampton offers a 'place of welcome' as part of the 'national initiative, Places of Welcome', which provides a space where anybody may go for a kind face, a cup of tea, and a chat if and when they need it.

Homeless Provisions

The organisation continues to assist in the preparation and delivery of food and clothes to the homeless people who live on our streets. As an example:

Our church in Leytonstone, London, collaborates with Forest Churches Emergency Night Shelter (a local charity) to offer homeless people a hot dinner and breakfast. The volunteer crew has been working all year and is still assisting folks with finding permanent housing.

In Slough, our church continues to serve and provide the homeless with a hot meal once a month on a Saturday based on Caribbean cuisine, serving, on average, 40-50 people.

Each year, the church in High Wycombe continues to support and collaborate with the Wycombe Community Charity, "Helping to Rebuild Lives," by offering financial aid. On particular occasions, the High Wycombe church also serves and provides a meal to those in need.

Elderly Day Care

Each week, there is a day care centre at the Wesleyan Christian Centre based in Leytonstone, London. Elderly members of the local community and church community come together for socialising, games, conversations over a hot meal, and refreshments throughout the duration.

Youth Club

The Refuge youth club is led by the church and consists of workers and volunteers who provide a safe space for young people in the local community in Handsworth. Each week, a group of young people from the local secondary school and even beyond, come along and socialise, engage in informal learning, do activities, play games, have discussions, and go on trips. The youth club has provided a haven and space for the young people in the area, some of whom come from disadvantaged backgrounds.

Christmas Shoe Box Appeal

The Women's Department organised the provision of hampers for the communities in which our churches are placed every Christmas. This year, a number of our churches donated a mixture of food and suitable gifts for children.

Ukraine Appeal

Due to the invasion and war in Ukraine, we set up an appeal for donations to send to our partnering churches based in Poland, the Czech Republic, etc. that were engaged with families who fled Ukraine and were in need of support, shelter, food, and other provisions. We also assisted in taking part in a number of meetings with the leaders and volunteers online who were on the ground in the neighbouring countries to show solidarity and support for them.

Bereavement

Service Of The National Day of Reflection

We planned and executed a unique ceremony to commemorate "The National Day of Reflection." This was led by Cassius Francis. The event provided a day to assist the millions of individuals who lost loved ones during the epidemic and to remember those who are deceased. This was the second year in a row that we provided a particular service to help and elevate Black communities (African and Caribbean diaspora in the UK) afflicted by COVID-19, highlighting the pandemic's disproportionate impact.

Alongside the Wesleyan Holiness Church, the service was supported by key partners, including-

- Aberdeen Street Church of God of Prophecy
- Majonzi Fund
- The Ubele Initiative

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

- One People Commission (Evangelical Alliance)
- AtaLoss
- Marie Curie's National Day of Reflection team

Use of our Premises

Our buildings and premises have been used by other organisations and groups in various ways. Local councils have used our buildings as polling stations for elections. Groups have rented our spaces for meetings and various activities that they conduct.

LEADERSHIP DEVELOPMENT

DBMD

The District Board of Ministerial Development continues to work to provide opportunities for persons who feel called to ministry and need more training in this area. Three students are continuing their theological training, and two people are pursuing our ordination curriculum. The Board continues to meet with potential candidates who have a desire and calling to pursue theological and other training for ministry growth.

Development Days

As a church and organisation, we have had development days for both leaders and members of churches, where we held two sessions on Saturday 30th July 22' and Saturday 17th September 22', which helped us shape and develop our vision, mission, and values as an organisation.

Retreat

We had a weekend retreat for pastors and leaders from 4th to 6th November 22', which provided a series of workshops on the importance of all members being called to serve in our communities.

Monthly Developmental Meetings

Each month the pastors and leaders meet via Zoom to discuss the changing landscape in our communities and society as a whole, whom we serve. These meetings provide a space and platform to discuss the latest trends as well as access previous and current research into the church's engagement with communities.

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 £364,130.

Unrestricted Funds £535,636.

Free unrestricted reserves amounted to £433,599.

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.

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRATEGIC REPORT

Future developments

The District Board of Administration meets with each local church board at least once a year to examine church activities and ensure that they serve the community. For example, each Pastor/Leader must give an annual strategic plan that includes what and how their church's activities help the community in which they are located. In addition to this each church will be asked to provide a quarterly update so the district and DBA can better support and assist each local church in regards to their strategic plan and focus.

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

Leadership Development

Our monthly meeting will continue via Zoom. Leaders are required to attend the training outlined above to address the changing landscape of our communities. In addition to this we have planned a robust training and development agenda consisting of four key training days throughout the year.

Financial Strategy

The need for further support regarding the treasurer role also includes creating other viable income streams so we can continue to meet our core costs and ensure that we develop further projects and initiatives that serve our community and constituents.

Strategic Team

Building on from the previous review, a restructure was suggested as being required in order for the organisation to continue to develop and be of benefit to society as a whole. This would be an amendment to the previous suggestion, and a new team would be created that would focus on executing the strategic plan.

Operational Function

The district office no longer has an operations director; therefore, additional roles and functions will be needed to ensure that we are able to be effectively operational in regards to administration, HR, payroll, building regulations, safeguarding, etc.

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

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

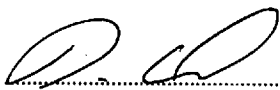
Under the requirements of the constitution, the trustees are ex officio trustees of the charity The Wesleyan Holiness Church Charitable Trust, and on ceasing to hold office as a trustee of that charity, the trustee shall cease to be a trustee of the CIO.

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 7th Sept 2023 and signed on the board's behalf by:


.....
Trustee

DAVID WHYTE

**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

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

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 Charity 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 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 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 Charity 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:7 September 2023

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	459,903	31,145	491,048	435,572
Other trading activities	3	-	-	-	2,532
Investment income	4	<u>22,343</u>	<u>-</u>	<u>22,343</u>	<u>2,551</u>
Total		<u>482,246</u>	<u>31,145</u>	<u>513,391</u>	<u>440,655</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		300,460	7,978	308,438	257,398
Management		182,665	-	182,665	126,532
Governance		<u>12,950</u>	<u>-</u>	<u>12,950</u>	<u>13,041</u>
Total		<u>496,075</u>	<u>7,978</u>	<u>504,053</u>	<u>396,971</u>
NET INCOME/(EXPENDITURE)		(13,829)	23,167	9,338	43,684
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>549,465</u>	<u>340,963</u>	<u>890,428</u>	<u>846,744</u>
TOTAL FUNDS CARRIED FORWARD		<u>535,636</u>	<u>364,130</u>	<u>899,766</u>	<u>890,428</u>

The notes form part of these financial statements

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	102,037	-	102,037	104,539
CURRENT ASSETS					
Debtors	13	58,598	-	58,598	31,284
Cash at bank		<u>395,247</u>	<u>364,130</u>	<u>759,377</u>	<u>769,703</u>
		453,845	364,130	817,975	800,987
CREDITORS					
Amounts falling due within one year	14	(20,246)	-	(20,246)	(15,098)
NET CURRENT ASSETS		<u>433,599</u>	<u>364,130</u>	<u>797,729</u>	<u>785,889</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>535,636</u>	<u>364,130</u>	<u>899,766</u>	<u>890,428</u>
NET ASSETS		<u>535,636</u>	<u>364,130</u>	<u>899,766</u>	<u>890,428</u>
FUNDS	15				
Unrestricted funds				535,636	549,465
Restricted funds				<u>364,130</u>	<u>340,963</u>
TOTAL FUNDS				<u>899,766</u>	<u>890,428</u>

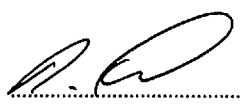
The charity is entitled to exemption from audit under the Charities Act 2011 for the year ended 31 December 2022.

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charity keeps accounting records that comply with the Charities Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity 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 charity.

The financial statements were approved by the Board of Trustees and authorised for issue on 7th Sept 2023 and were signed on its behalf by:


.....
Trustee
DAVID WHITE

The notes form part of these financial statements

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(7,208)</u>	<u>84,982</u>
Net cash (used in)/provided by operating activities		<u>(7,208)</u>	<u>84,982</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,713)	(1,800)
Interest received		<u>3,595</u>	<u>46</u>
Net cash used in investing activities		<u>(3,118)</u>	<u>(1,754)</u>
Change in cash and cash equivalents in the reporting period		(10,326)	83,228
Cash and cash equivalents at the beginning of the reporting period		<u>769,703</u>	<u>686,475</u>
Cash and cash equivalents at the end of the reporting period		<u>759,377</u>	<u>769,703</u>

The notes form part of these financial statements

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	9,338	43,684
Adjustments for:		
Depreciation charges	9,215	8,139
Interest received	(3,595)	(46)
(Increase)/decrease in debtors	(27,314)	39,233
Increase/(decrease) in creditors	<u>5,148</u>	<u>(6,028)</u>
Net cash (used in)/provided by operations	<u>(7,208)</u>	<u>84,982</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	<u>769,703</u>	<u>(10,326)</u>	<u>759,377</u>
	<u>769,703</u>	<u>(10,326)</u>	<u>759,377</u>
Total	<u>769,703</u>	<u>(10,326)</u>	<u>759,377</u>

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 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.

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 charity operates a defined contribution pension scheme. Contributions payable to the charity'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 up to date rental costs would out-weigh any benefit to the users of the accounts in disclosing the amounts.

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Tithes and other donations	308,933	303,589
Gift aid	182,115	(40,517)
Donation from WHC Charitable Trust	<u>-</u>	<u>172,500</u>
	<u>491,048</u>	<u>435,572</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>-</u>	<u>2,532</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	18,748	2,505
Bank interest received	<u>3,595</u>	<u>46</u>
	<u>22,343</u>	<u>2,551</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	308,412	26	308,438
Management	-	182,665	182,665
Governance	<u>-</u>	<u>12,950</u>	<u>12,950</u>
	<u>308,412</u>	<u>195,641</u>	<u>504,053</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Trustees' remuneration etc	95,105	69,109
Staff costs	129,630	146,824
Trustees' expenses	11,827	1,911
Venue, travel and meetings	16,688	2,876
Donations	19,140	4,724
Hospitality	16,322	7,626
Staff expenses	1,837	4,223
Ministry expenses	<u>17,863</u>	<u>20,105</u>
	<u>308,412</u>	<u>257,398</u>

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Charitable activities	26	-	26
Management	182,665	-	182,665
Governance	<u>-</u>	<u>12,950</u>	<u>12,950</u>
	<u>182,691</u>	<u>12,950</u>	<u>195,641</u>

8. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	9,215	8,139
Other operating leases	<u>10,796</u>	<u>13,136</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	2022 £	2021 £
Trustees' salaries	93,929	67,979
Trustees' pension contributions to money purchase schemes	<u>1,176</u>	<u>1,130</u>
	<u>95,105</u>	<u>69,109</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

	2022 £	2021 £
Trustees' expenses	<u>11,827</u>	<u>1,911</u>

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	216,118	205,353
Social security costs	6,704	6,351
Other pension costs	<u>1,913</u>	<u>4,229</u>
	<u>224,735</u>	<u>215,933</u>

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

	2022	2021
Management and administration staff	<u>16</u>	<u>17</u>

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

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	430,235	5,337	435,572
Other trading activities	510	2,022	2,532
Investment income	<u>2,551</u>	<u>-</u>	<u>2,551</u>
Total	<u>433,296</u>	<u>7,359</u>	<u>440,655</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	256,012	1,386	257,398
Management	126,532	-	126,532
Governance	<u>13,041</u>	<u>-</u>	<u>13,041</u>
Total	<u>395,585</u>	<u>1,386</u>	<u>396,971</u>
NET INCOME	37,711	5,973	43,684
RECONCILIATION OF FUNDS			
Total funds brought forward	511,754	334,990	846,744
TOTAL FUNDS CARRIED FORWARD	<u>549,465</u>	<u>340,963</u>	<u>890,428</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2022	105,095	21,105	16,646	20,534	163,380
Additions	<u>-</u>	<u>-</u>	<u>6,713</u>	<u>-</u>	<u>6,713</u>
At 31 December 2022	<u>105,095</u>	<u>21,105</u>	<u>23,359</u>	<u>20,534</u>	<u>170,093</u>
DEPRECIATION					
At 1 January 2022	13,661	14,371	14,616	16,193	58,841
Charge for year	<u>2,102</u>	<u>2,110</u>	<u>2,457</u>	<u>2,546</u>	<u>9,215</u>
At 31 December 2022	<u>15,763</u>	<u>16,481</u>	<u>17,073</u>	<u>18,739</u>	<u>68,056</u>
NET BOOK VALUE					
At 31 December 2022	<u>89,332</u>	<u>4,624</u>	<u>6,286</u>	<u>1,795</u>	<u>102,037</u>
At 31 December 2021	<u>91,434</u>	<u>6,734</u>	<u>2,030</u>	<u>4,341</u>	<u>104,539</u>

**WESLEYAN HOLINESS CHURCH -
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	<u>58,598</u>	<u>31,284</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>20,246</u>	<u>15,098</u>

15. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	549,465	(13,829)	535,636
Restricted funds			
Building Fund	334,700	-	334,700
Special Appeals	6,263	(55)	6,208
Foodbank Handsworth	-	5,243	5,243
Youth Club Project Handsworth	-	17,878	17,878
Foodshare Project Moseley	-	101	101
	<u>340,963</u>	<u>23,167</u>	<u>364,130</u>
TOTAL FUNDS	<u>890,428</u>	<u>9,338</u>	<u>899,766</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	482,246	(496,075)	(13,829)
Restricted funds			
Special Appeals	260	(315)	(55)
Foodbank Handsworth	11,781	(6,538)	5,243
Youth Club Project Handsworth	17,878	-	17,878
Foodshare Project Moseley	1,226	(1,125)	101
	<u>31,145</u>	<u>(7,978)</u>	<u>23,167</u>
TOTAL FUNDS	<u>513,391</u>	<u>(504,053)</u>	<u>9,338</u>

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	511,754	37,711	549,465
Restricted funds			
Building Fund	332,678	2,022	334,700
Special Appeals	<u>2,312</u>	<u>3,951</u>	<u>6,263</u>
	<u>334,990</u>	<u>5,973</u>	<u>340,963</u>
TOTAL FUNDS	<u><u>846,744</u></u>	<u><u>43,684</u></u>	<u><u>890,428</u></u>

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

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

Foodbank Handsworth

Funds received to provide a foodbank service at Handsworth Church

Youth Club Project Handsworth

Funds received for a youth club based at Handsworth Church

Foodshare Project Moseley

Funds received for a foodshare project at Moseley Church

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. 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.