

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
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**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES	Mrs A Richardson Rev. D Lemon L McKenzie Rev. N Popo Rev. D Whyte C Paul
REGISTERED OFFICE	Holyhead Road Handsworth Birmingham West Midlands BL21 0LA
REGISTERED COMPANY NUMBER	1162103 (England and Wales)
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 (REGISTERED NUMBER: 1162103)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. 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 (REGISTERED NUMBER: 1162103)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

INTRODUCTION

The Wesleyan Holiness Church - British Isles District is a registered charity in England and Wales (charity number 1162103). The object of the charity is the advancement of the Christian faith for the benefit of the public in accordance with the teachings of the Wesleyan Church found in the Discipline.

GOVERNANCE

The District Board of Administration met 11 times last year and had an Annual General Conference (June 2023) 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. Our current board of trustees consists of David Whyte, Lloyd McKenzie, Neville Popo, Dorrett Lemon, Angeline Richardson, and Charles Paul. The Board continues to operate in its respective functions, providing governance; pastoral leadership; and administrative guidance to further increase growth and development in our local churches and communities across the UK.

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, Leadership Development and Community Engagement.

PASTORAL CARE

The church's objective is the advancement of Christian religion and faith through its services, rituals, and education. Central to this mission is pastoral care, which is dedicated to supporting both its members and the broader community. This care plays a crucial role in nurturing a flourishing and united community of believers, and we take pride in extending this support to our members and the community at large.

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.

Bereavement

Service Of The National Day of Reflection

We planned and delivered a service to commemorate 'The National Day of Reflection'. The service 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 third year that we helped to coordinate a 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-

- New Testament Assembly Tooting
- Majonzi Fund
- The Ubele Initiative
- One People Commission (Evangelical Alliance)
- AtaLoss
- Marie Curie's National Day of Reflection team
- Churches Together in England
- Churches Together in Britain and Ireland
- JWB Virtual Assistance Ministry

COMMUNITY ENGAGEMENT

In reaction to various national crises like the cost of living; an increase in poverty, we have addressed the community's needs through ongoing initiatives and projects, in addition to introducing new ones.

Wesleyan Christian Centre in Leytonstone were nominated for the 'Pride of Waltham Forest Award' for their contributions and work in the local community. The nomination was recognition of their outstanding work in the community.

**WESLEYAN HOLINESS CHURCH -
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Food Projects

New Life (Handsworth, Birmingham)

Each week, a dedicated team of volunteers, under the guidance of the church pastor, organizes a food bank in the community. Working in conjunction with the Trussell Trust, Canon Street Baptist Church, and Beacon Evangelical Church, they provide food packages to households weekly. Family sizes range from two to ten individuals. Additionally, individuals in need are referred to suitable social or healthcare services when required.

Moseley (Birmingham)

Every week, the church, guided by the leadership team and pastor, in collaboration with volunteers from the community, offers a sit-down meal and take-out service to local residents. This initiative is inclusive to all community members and consistently attracts a substantial number of attendees seeking a meal, social interaction, and the chance to connect with others and build friendships. Additionally, when necessary, individuals are directed to local social services for further assistance.

Wolverhampton

We have collaborated with the national charity FoodCycle, founded and coordinated by the leadership team in Wolverhampton. This initiative is open to everyone on a weekly basis, providing delicious and nutritious meals for those who require a warm meal and companionship.

Windrush Project

Wesleyan Christian Centre in Leytonstone, London organised a series of events based on the 75th anniversary of the Windrush. WCC engaged with a local primary school for speaking engagements at the school and also for the school to visit the church for cultural heritage cooking demonstrations. One of our members shared his story with the children about his experience of recruitment into the British Army in Barbados. The cultural heritage cooking demonstrations involved engagement with local schools and education about Caribbean heritage. Children were also able to take part in cooking and were given recipe cards on different types of Caribbean cuisine.

Innovation Fund - New Projects

We created an innovation fund to be able to offer people the opportunity to provide different projects that will help us reach out to other members of our church community and local community. Three applicants were successful with seed funding to start their desired projects. These projects have either already started as pilots or are soon to begin to launch. They are:

Arise Tabitha based in Moseley, Birmingham, is a wellness group for women a safe space for women to connect with each other using sewing lessons as a way to teach them sewing skills. It will be about sharing God's love first and foremost and witnessing his transforming power to change lives. Through changed lives, communities can then be transformed as women will start to live with a purpose and a sense of direction.

The Well in Handsworth, Birmingham, is aimed to offer single people an opportunity to be valued, supported and celebrated. The project seeks to be intentional, inter-generational and integrative by: identifying needs, bringing diverse groups of singles together from young adults upwards, and cultivating relationships within "hubs" that are not isolated but connect with each other.

Today's Young Mothers' Experiences (TYME) is based in Manchester and was created to support young mothers and those whose children have gone into care. TYME seeks to work in partnership with other local community organisations. They will offer emotional support such as listening; accompanying going to hospital or interviews; providing toiletries; during and after giving birth; referral to professionals or other organisations according to the needs of the mothers.

Homeless Provisions

The organisation remains committed to providing food and clothing to homeless individuals living on our streets, as demonstrated by:

Our church in Leytonstone, London partners with Forest Churches Emergency Night Shelter, a local charity, to provide hot meals and breakfast to homeless individuals. Throughout the year, our dedicated volunteers have been helping people find long-term housing solutions.

Our church in Slough remains dedicated to assisting the homeless by offering a warm Caribbean meal once a month on Saturdays, serving an average of 40-50 individuals.

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**REPORT OF THE TRUSTEES
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The High Wycombe church consistently partners with the Wycombe Community Charity, "Helping to Rebuild Lives," by extending financial assistance each year. Additionally, on specific occasions, the church in High Wycombe offers meals and support to individuals facing hardships.

Elderly Day Care

Each week, the Wesleyan Christian Centre in Leytonstone, London hosts a day care centre where elderly residents from the local community and church gather. They enjoy socialising, playing games, engaging in conversations over a warm meal, and having refreshments together.

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. Our partnerships with other local organisations and youth providers continues to grow from strength to strength, as the work at The Refuge has expanded. The youth club continue to be a haven and space for the young people in the area, some of whom come from disadvantaged backgrounds.

Samaritans Purse - Christmas Shoe Box Appeal

The Wesleyan Women consortium 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. In addition to our ongoing work with Samaritans Purse, we will have two of our church locations being a 'Hub', which will be a drop off point for the items to be collected. New Life in Handsworth, Birmingham and Wesleyan Christian Centre in Leytonstone, London will be the location of the hubs.

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.

Training

Over the course of the church year, we have had four training days, in July we focused on church planting that was coordinated by Cassius Francis through Oxygen Network. The day was facilitated and led by Andy Mackie from Forge, we heard case studies of how one multicultural church plant was started and how an existing church that was struggling was able to be revived through the existing members approaching ministry a different way than had done previously.

In September we had training delivered by a Christian organisation called 'Power The Fight', this training focused on how as churches we can think about and respond to violence in our communities, especially youth violence.

Another training day was led and delivered by 'Charity Sparks' a Christian organisation that specialises in fundraising for churches and Christian charities. This was part of the ongoing work we have been doing with charity sparks as they have been helping us to create a fundraising strategy that will help the local churches and district.

Our most recent training session was delivered by Welcome Churches. Welcome Churches help to facilitate a network of churches of being 'Refugee and Asylum seeker' friendly. The training provided some clear small steps that we can take to become a 'welcoming church' for all.

Retreat

We organised a weekend retreat for pastors and leaders from the 3rd to the 5th of November 23', featuring a range of workshops focusing on the significance of well-being and leading with a foundation of rest and wholeness.

Monthly Developmental Meetings

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**REPORT OF THE TRUSTEES
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The pastors and leaders convene monthly on Zoom to deliberate on the evolving landscape of our communities and the society we serve as a whole. These meetings offer a platform to explore current trends and review past and ongoing research on the church's involvement with the 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 £363,390
Unrestricted Funds £468,373

Free unrestricted reserves amounted to £370,129

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 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 or leader provides a quarterly update that includes what and how the church's activities help the community where they are located. In addition to this, each church has been asked to continue to develop and review their strategic plan and focus. This is to enable the DBA to better support and assist each local church in regards to their strategic plan and focus.

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 continue to plan and deliver our robust training and development plan consisting of 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. We are hoping to recruit another member of the DBA and trustee with financial experience or expertise.

Strategic Team

One of the objectives from the report from last year was the need to restructure and include a strategic team that would focus on helping us better deliver on our objectives and strategic plan. A strategic team was formed after last year's annual conference and has begun to work on delivering our 'Turning Point' 2023-2028 strategic plan.

Operational Function

The district office still has some level of vulnerability due to our size and capacity as a team. Although some of this has been alleviated by outsourcing some of the work and tasks to other providers, we still need to remain vigilant in regards to our operational, HR, and health and safety processes. Consequently, we will still require additional roles and functions to maintain effective operation in areas such as administration, HR, payroll, building regulations, and safeguarding.

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.

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT (REGISTERED NUMBER: 1162103)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

Approved by order of the board of trustees on 7 October 2024 and signed on its behalf by:

Rev. D Whyte - 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 Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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.

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

7 October 2024

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	393,590	32,574	426,164	491,048
Other trading activities	3	940	-	940	-
Investment income	4	35,383	-	35,383	22,343
Total		429,913	32,574	462,487	513,391
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		319,751	36,847	356,598	308,438
Management		153,841	-	153,841	182,665
Governance		20,051	-	20,051	12,950
Total		493,643	36,847	530,490	504,053
NET INCOME/(EXPENDITURE)		(63,730)	(4,273)	(68,003)	9,338
Transfers between funds	16	(3,533)	3,533	-	-
Net movement in funds		(67,263)	(740)	(68,003)	9,338
RECONCILIATION OF FUNDS					
Total funds brought forward		535,636	364,130	899,766	890,428
TOTAL FUNDS CARRIED FORWARD		468,373	363,390	831,763	899,766

The notes form part of these financial statements

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT (REGISTERED NUMBER: 1162103)**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	98,244	-	98,244	102,037
CURRENT ASSETS					
Debtors	14	57,962	-	57,962	58,598
Cash at bank		328,252	363,390	691,642	759,377
		<u>386,214</u>	<u>363,390</u>	<u>749,604</u>	<u>817,975</u>
CREDITORS					
Amounts falling due within one year	15	(16,085)	-	(16,085)	(20,246)
NET CURRENT ASSETS		<u>370,129</u>	<u>363,390</u>	<u>733,519</u>	<u>797,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>468,373</u>	<u>363,390</u>	<u>831,763</u>	<u>899,766</u>
NET ASSETS		<u>468,373</u>	<u>363,390</u>	<u>831,763</u>	<u>899,766</u>
FUNDS	16				
Unrestricted funds				468,373	535,636
Restricted funds				363,390	364,130
TOTAL FUNDS				<u>831,763</u>	<u>899,766</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 October 2024 and were signed on its behalf by:

D Whyte - Trustee

L McKenzie - Trustee

The notes form part of these financial statements

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(98,842)	(25,956)
Net cash used in operating activities		(98,842)	(25,956)
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,276)	(6,713)
Rents received		22,387	18,748
Interest received		12,996	3,595
Net cash provided by investing activities		31,107	15,630
Change in cash and cash equivalents in the reporting period		(67,735)	(10,326)
Cash and cash equivalents at the beginning of the reporting period		759,377	769,703
Cash and cash equivalents at the end of the reporting period		691,642	759,377

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 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(68,003)	9,338
Adjustments for:		
Depreciation charges	8,069	9,215
Interest received	(12,996)	(3,595)
Rents received	(22,387)	(18,748)
Decrease/(increase) in debtors	636	(27,314)
(Decrease)/increase in creditors	(4,161)	5,148
	<hr/>	<hr/>
Net cash used in operations	(98,842)	(25,956)
	<hr/> <hr/>	<hr/> <hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	759,377	(67,735)	691,642
	<hr/>	<hr/>	<hr/>
	759,377	(67,735)	691,642
	<hr/>	<hr/>	<hr/>
Total	759,377	(67,735)	691,642
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 2023**

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 Companies Act 2006. 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 outweigh 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 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Tithes and other donations	381,568	308,933
Gift aid	44,596	182,115
	<u>426,164</u>	<u>491,048</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	940	-
	<u>940</u>	<u>-</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	22,387	18,748
Bank interest received	12,996	3,595
	<u>35,383</u>	<u>22,343</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	356,598	-	356,598
Management	-	153,841	153,841
Governance	-	20,051	20,051
	<u>356,598</u>	<u>173,892</u>	<u>530,490</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Trustees' remuneration etc	96,549	95,105
Staff costs	139,014	129,630
Trustees' expenses	6,858	11,827
Venue, travel and meetings	17,109	16,688
Donations	40,489	19,140
Hospitality	22,373	16,322
Staff expenses	18,470	1,837
Ministry expenses	15,736	17,863
	<u>356,598</u>	<u>308,412</u>

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Management	153,841	-	153,841
Governance	-	20,051	20,051
	<u>153,841</u>	<u>20,051</u>	<u>173,892</u>

8. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	8,069	9,215
Other operating leases	13,100	10,796
	<u>21,169</u>	<u>20,011</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

	2023 £	2022 £
Trustees' salaries	95,206	93,929
Trustees' pension contributions to money purchase schemes	1,343	1,176
	<u>96,549</u>	<u>95,105</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

	2023 £	2022 £
Trustees' expenses	6,858	11,827
	<u>6,858</u>	<u>11,827</u>

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	225,405	216,118
Social security costs	6,516	6,704
Other pension costs	3,642	1,913
	<u>235,563</u>	<u>224,735</u>

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

	2023	2022
Management and administration staff	16	16
	<u>16</u>	<u>16</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 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	459,903	31,145	491,048
Investment income	22,343	-	22,343
Total	<u>482,246</u>	<u>31,145</u>	<u>513,391</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	300,460	7,978	308,438
Management	182,665	-	182,665
Governance	12,950	-	12,950
Total	<u>496,075</u>	<u>7,978</u>	<u>504,053</u>
NET INCOME/(EXPENDITURE)	(13,829)	23,167	9,338
RECONCILIATION OF FUNDS			
Total funds brought forward	549,465	340,963	890,428
TOTAL FUNDS CARRIED FORWARD	<u>535,636</u>	<u>364,130</u>	<u>899,766</u>

12. DONATIONS

During the year the charity made donations to several individuals and institutions totalling £40,489 as follows

Foodshare project, Moseley	£3,171
Foodbank, Handsworth	£10,516
Windrush Anniversary	£7,908
Various special appeals consisting of several small amounts	£15,253
General donations consisting of several small value amounts.	£3,641

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 January 2023	105,095	21,105	23,359	20,534	170,093
Additions	-	-	-	4,276	4,276
Disposals	-	-	(2,954)	(565)	(3,519)
	<u>105,095</u>	<u>21,105</u>	<u>20,405</u>	<u>24,245</u>	<u>170,850</u>
At 31 December 2023	105,095	21,105	20,405	24,245	170,850
DEPRECIATION					
At 1 January 2023	15,763	16,481	17,073	18,739	68,056
Charge for year	2,102	2,110	1,929	1,928	8,069
Eliminated on disposal	-	-	(2,954)	(565)	(3,519)
	<u>17,865</u>	<u>18,591</u>	<u>16,048</u>	<u>20,102</u>	<u>72,606</u>
At 31 December 2023	17,865	18,591	16,048	20,102	72,606
NET BOOK VALUE					
At 31 December 2023	<u>87,230</u>	<u>2,514</u>	<u>4,357</u>	<u>4,143</u>	<u>98,244</u>
At 31 December 2022	<u>89,332</u>	<u>4,624</u>	<u>6,286</u>	<u>1,795</u>	<u>102,037</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	49,988	58,598
Prepayments	7,974	-
	<u>57,962</u>	<u>58,598</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	16,085	20,246
	<u>16,085</u>	<u>20,246</u>

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	535,636	(63,730)	(3,533)	468,373
Restricted funds				
Building Fund	334,700	-	-	334,700
Special Appeals	6,208	-	-	6,208
Foodbank Handsworth	5,243	(8,776)	3,533	-
Youth Club Project Handsworth	17,878	-	-	17,878
Foodshare Project Moseley	101	4,503	-	4,604
	<u>364,130</u>	<u>(4,273)</u>	<u>3,533</u>	<u>363,390</u>
TOTAL FUNDS	<u>899,766</u>	<u>(68,003)</u>	<u>-</u>	<u>831,763</u>

**WESLEYAN HOLINESS CHURCH -
BRITISH ISLES DISTRICT**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	429,913	(493,643)	(63,730)
Restricted funds			
Special Appeals	15,253	(15,253)	-
Foodbank Handsworth	1,740	(10,516)	(8,776)
Foodshare Project Moseley	7,674	(3,171)	4,503
Windrush Grant	7,907	(7,907)	-
	<u>32,574</u>	<u>(36,847)</u>	<u>(4,273)</u>
TOTAL FUNDS	<u>462,487</u>	<u>(530,490)</u>	<u>(68,003)</u>

Comparatives for 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>

Comparative 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 2023**

16. MOVEMENT IN FUNDS - continued

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.

Windrush Grant

Funds received to commemorate the 75th anniversary of the Windrush.

17. 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.

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