

MANSE FOR THE MINISTER OF THE DEAN ROW CHAPEL AND THE NORCLIFFE CHAPEL

England & Wales · Charity number 242950

Details

Status Registered

Legal form Other

Registered 1965-08-19

Register [View on the Charity Commission register](#)

Contact

Address 2 Chesham Road
Wilmslow
SK9 6HA

Phone 01625584881

Email pgshaw@aol.com

Website ukunitarians.org.uk/deanrow

Activities

Objects: TO PROVIDE A RESIDENCE FOR THE MINISTER OF DEAN ROW CHAPEL AND NORCLIFFE CHAPEL.

Activities: Unitarian religious & humanitarian objectives.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Cheshire East
- Cheshire West & Chester
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£46,277	£58,612	-	-
2024-12-31	£40,061	£57,083	-	-
2023-12-31	£47,160	£45,545	-	-
2022-12-31	£41,863	£63,088	-	-
2021-12-31	£35,867	£47,277	-	-

Trustees

Name	Role	Appointed
PETER GEORGE SHAW	Chair	
Anne Gemmell		2021-10-17
CATHERINE SMEATON		
Deborah Julia White		2021-10-17
Elizabeth Earp		2018-01-01
JENIFER DORIS WILLIAMS		2013-01-01
MRS CHRISSIE WILKIE		
Susan Dennell		2021-10-17

MANSE FOR THE MINISTER OF THE DEAN ROW CHAPEL AND THE NORCLIFFE CHAPEL

England & Wales - Charity number 242950

Accounts

TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31ST DECEMBER 2025

for

DEAN ROW CHAPEL - Charity Commission Registration 234851
THE MANSE FOR THE MINISTER - Charity Commission
Registration 242950

The Charities' Principal Address is:

Unitarian Meeting House, Chapel Road, Wilmslow, SK9 2BX.

The persons legally responsible for the control and management of the Charities as trustees in the year were:

1) Appointed by deed of trust:

Peter Shaw (Chairman), Catherine Smeaton, Elizabeth Earp, Christine Wilkie, Susan Dennell, Deborah White, Anne Gemmell and Jenifer Williams.

2) Appointed as officers and committee members under the Chapel rules and serving for the year:

Christine Wilkie (Chairperson), Anne Gemmell (Secretary), Peter Shaw (Treasurer), Ian Booth (Warden), Beryl Booth, Peter Weigh, Bridget Wenham, Elizabeth Earp, Catherine Smeaton, Anne Smith and Diana Hrynkiw.

The charities' bankers are:

Barclays Bank PLC, Leicester, LE87 2BB

The Investment Manager is:

BNY Mellon Fund Managers Limited, 160 Queen Victoria Street, London, EC4V 4LA.

Independent examiner is:

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

The Governing Documents of the Charities are:

1) Dean Row Chapel

- a) A deed of conveyance dated 5th November 1750.
- b) Rules adopted by members of the congregation dated 17th March 1980 and last amended on 21st December 1997.

2) The Manse for the Minister

- a) A deed of conveyance to trustees dated 20th October 1965.

Annual Report 2025

The Trustees present their annual report for the year ended 31st December 2024 under the Charities Act 2011 and 2022, together with the independently examined accounts for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deeds and the Charities SORP (FRS102) 2019.

Objects of the Charities

The Trustees of Dean Row Chapel hold the freehold land and buildings of the Chapel and make it available for the Dissenting Congregation, which is a member of the General Assembly of Unitarian and Free Christian Churches, for their religious observance.

The Trustees of the Manse for the Minister, having sold the manse and schoolroom, with Charity Commission consent, have used the proceeds:

- 1) To build a Chapel Hall (The Tercentenary Hall) completed in 1994 to replace the schoolroom;
- 2) To purchase a manse for the accommodation of the minister.

The Congregational Committee, through its officers, administer the day to day running of the Chapel, Hall and Manse.

Any new Trustees of both Trusts are recruited from members of the congregation by the Trustees; the congregational officers and committee members are appointed at annual meetings of the members of the congregation in accordance with Chapel rules.

Chapel services take place at 11.15 am each Sunday and were held on every Sunday throughout the year. Anyone is welcome to attend these services. Average congregational attendances at these services were 42 during 2025 against 45 in the previous year. There are also meetings every Wednesday in the vestry for quiet meditation. There are currently 47 members, many of whom support the Chapel financially through planned giving, usually augmented by Gift Aid.

The Chapel is currently represented on the local ecumenical association, "Churches Together in Wilmslow".

The Chapel is a member of the General Assembly of Unitarian and Free Christian Churches and the Manchester District Association of Unitarian and Free Christian Churches.

The Chapel provides premises for the weekly meetings of the Dean Row Chapel Stroke Club and an exercise class for elderly people.

The Chapel gives financial support to a number of charities and organisations.

The Chapel benefits greatly from the generous donation of time by many members of the congregation in providing Pulpit Supply in the absence of the Minister, in the maintenance of the building and grounds and the administration for the Chapel and Hall.

The Reverend Jeffrey Lane Gould is the full-time minister of Dean Row Chapel and its sister chapel, Hale Chapel.

The two major Charities connected with the Chapel are so interlinked that the accounts are prepared to embrace both. The Trustees of both Charities and the congregational committee work harmoniously together to further what are seen as combined objectives.

Main Achievements of the Charities during the Year

The Chapel has enjoyed the services of a full-time minister for the whole of the year, together with retaining a thriving membership.

Financial Information

For the year 2025 expenditure exceeded income by £12,335. Utility cost for Electricity was high due to current high rates and especially high use in the early month of the year when it was found that certain heaters had been left on during the week. There were no legacies or bequests accounted for in the chapel as money had been left towards the bell cote fund (see below) instead.

The Chapel does not directly employ any staff. The Minister, whose services are shared by the Chapel's sister Chapel in Hale is paid for by the Haldean Committee, which is a joint committee of both Chapels and to which both Chapels make financial contributions. The Haldean Committee administers the stipend and expenses of the Minister and accounts for the statutory payments to Her Majesty's Revenue and Customs.

Donations to various charities and other Unitarian causes were made amounting to £2,741 (2024 - £3,365).

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charities at any time, and to enable them as Trustees to ensure that the accounts comply with Charities Law. The Trustees are also responsible for safeguarding the Charities' assets and ensure their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

The project to rebuild the bell cote proceeded slowly during the year as full planning permission was not granted until October. Various surveys and reports were required by the Conservation Planning Department. Quotations were received from three

reputable conservation contractors and Lloyd & Smith Limited were appointed. Work commenced in late October with the erection of scaffolding. By the middle of December it was found that certain additional materials would be needed and these had been costed and ordered. The costs incurred during the year amounted to £31,149 (See Note 16 on Page 12).

Fund raising continued during the year and direct donations raised £3,665, while activities of the Social Group added a further £1,503. A generous legacy from the estate of the late Dorothy Salthouse brought £10,000 and Grants have been received from the MDA (£10,000) and The Hibbert Trust (£600). We have applied for further grants from The Hibbert Trust, Listed Places of Worship (VAT refunds) and National Churches Trust.

At the year end, the balance on the project reserve amounted to £12,492.

Reserves Policy

The Trustees are aware of the need to have available sufficient funds to finance the Charities adequately for the foreseeable future.

Dean Row Schoolroom and Manse and the R & L Milnes Memorial Funds

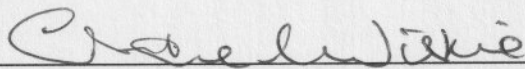
The share of any unrealized investment gains or losses on the Manse Fund is now allocated to the General Fund as both the Schoolroom and the Manse are now within the care and cost of the chapel. The General Fund also benefits from their income.


Public Benefit

The Trustees have noted the advice provided by the Charities Commission in amplifying the requirements of the Charities Act 2011 regarding Public Benefit. The Trustees believe that their Charities comply with that guidance by benefitting the moral aspects of public life and in supporting the institutions of marriage and in providing financial support for other charities.

Declaration

At their meeting held on 7th March 2026, the Trustees have approved the above report which is signed on their behalf by:

Christine Wilkie 
(Trustee & Chairman of the Congregational Committee)

Peter Shaw 
(Trustee & Treasurer)

Date: 7th March 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF DEAN ROW CHAPEL AND ASSOCIATED CHARITIES

I report on the accounts of the Charities set out on pages 6 to 12 for the year ended 31st December 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- c) to state whether particular matters have come to my attention.

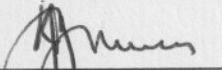
Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charities and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (i) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (ii) to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 7th March 2026

K.J. Johnson FCA, Flat 2 Kennerley Court, Kennerleys Lane, Wilmslow, SK9 5EQ.

Dean Row Chapel
Statement of Financial Activities
for the year ended 31 December 2025

	Note	2025 £	2024 £
Incoming Resources			
Donations, Grants and Legacies	2	28,610.48	24,874.12
Fees and Charges	3	5,920.00	3,820.00
Sales	4	855.50	822.35
Investment Income		10,891.42	10,544.91
		46,277.40	40,061.38
Resources Expended			
Cost of providing Ministry	5	21,800.00	21,749.00
Cost of Running Manse	5	4,101.77	3,146.51
Maintenance of the Chapel, Hall and Grounds	6	9,705.39	10,353.76
Utility Costs	7	10,586.99	8,025.83
Administrative Costs	8	4,690.22	5,273.96
General Assembly Quota		1,610.00	1,592.50
Delegate Costs to attend GA		390.00	370.00
Donations and Subscriptions	9	2,781.00	3,624.90
Other Costs		5.76	5.76
Depreciation	10	2,941.00	2,941.00
		58,612.13	57,083.22
Surplus/(Deficit) of Income over Expenditure		(12,334.73)	(17,021.84)
Realised and Unrealised Surplus on Investments	12	54,513.21	32,780.42
Increase in Funds		42,178.48	15,758.58
Transfer (from)/to Bellcote Project Reserve		(255.45)	11,535.40
Accumulated Funds at 1st January 2025		983,051.83	955,757.85
Accumulated Funds at 31st December 2025		1,024,974.86	983,051.83

Dean Row Chapel
Balance Sheet
as at 31 December 2025

	Note	2025 £	2024 £
Fixed Assets			
Freehold Buildings at Cost less Depreciation	10	127,007.20	129,948.20
Manse Cost	11	346,479.87	346,479.87
Investments at Market Value	12	497,387.21	492,874.00
	(a)	<u>970,874.28</u>	<u>969,302.07</u>
Current Assets			
Current Account with Barclays Bank		4,827.61	18,694.72
Deposit Account with Barclays Bank		55,036.62	-
Deposit Account with Virgin Money		532.56	514.48
Debtors and Prepayments	13	4,574.01	4,867.31
	(b)	<u>64,970.80</u>	<u>24,076.51</u>
Current Liabilities			
Creditors and Receipts in Advance	14	1,412.67	781.39
Chapel Social Group		9,457.55	9,545.36
	©	<u>10,870.22</u>	<u>10,326.75</u>
Net Current Assets	(b)-(c)=(d)	<u>54,100.58</u>	13,749.76
Total Assets	(a) + (d)	<u>1,024,974.86</u>	<u>983,051.83</u>
Representing the Accumulated Funds			
Dean Row School Room and Manse Fund	15	486,213.87	486,213.87
R and L Milnes Memorial Fund	15	140,735.82	126,603.84
General Fund	15	385,533.17	357,486.67
Bellcote Reserve	16	12,492.00	12,747.45
		<u>1,024,974.86</u>	<u>983,051.83</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2025

Note 1 - Accounting Policies

General - These accounts have been prepared under the historic cost convention, except for investments, which have been accounted for at current market value.

Depreciation - The Tercentenary Hall and the Toilet Block and holding tank will be written off over a period of 75 years from the year of development by equal annual amounts. All other assets of the chapel are fully depreciated.

It is not anticipated that the manse property will depreciate and it will therefore be held at original purchase cost.

Note 2 - Donations, Legacies and Grants

	2025	2024
	£	£
Sunday Offertories	5,918.40	5,451.98
Pledged Offerings	13,426.17	11,678.25
Chapel Membership	1,706.25	1,575.00
Bequests	-	-
HMRC refund of Gift Aid *	6,116.86	4,551.59
Donations and Collections	1,442.80	1,617.30
	<u>28,610.48</u>	<u>24,874.12</u>

The total amount of Gift Aid recovery was £6,242 of which £125 was transferred to the Bellcote Project Reserve.

Note 3 - Fees and Charges

	2025	2024
	£	£
Wedding and Funeral Fees	3,160.00	1,025.00
Baptism Fees	475.00	300.00
Use of the Hall	2,285.00	2,495.00
	<u>5,920.00</u>	<u>3,820.00</u>

Note 4 - Sales

	2025	2024
	£	£
Sales of coffee after services	855.50	782.35
Memorial Wall	-	40.00
	<u>855.50</u>	<u>822.35</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2025

Note 5 - Costs of Ministry

	2025	2024
	£	£
Contribution to Haldean Committee	26,760.00	26,609.00
Cash Contribution from Hale Chapel regarding the Manse	(4,960.00)	(4,860.00)
	<u>21,800.00</u>	<u>21,749.00</u>

Cost of Running Manse

	2025	2024
	£	£
Council Tax	2,149.50	1,974.00
Water Rate	457.28	409.83
Insurance	316.99	312.42
Gas Safe Certificate & Boiler Service	150.00	334.26
Electrical - Repairs	140.00	-
New Cooker	888.00	-
Cleaning Gutters	-	116.00
	<u>4,101.77</u>	<u>3,146.51</u>

Note 6 - Maintenance of Chapel, Hall and Grounds

	2025	2024
	£	£
Gardener's Fees	2,684.97	3,675.00
Repairs and Maintenance	1,672.90	1,797.94
Organ Repairs and Tuning	456.00	456.00
Cleaning and Caretaking	3,177.29	3,039.28
Window cleaning	225.00	270.00
Holding tank emptying	756.00	252.00
Alarm system	-	99.71
Fire alarms and extinguishers	533.23	563.83
Flower Group	200.00	200.00
	<u>9,705.39</u>	<u>10,353.76</u>

Note 7 - Utility Costs

	2025	2024
	£	£
Electricity	8,861.73	6,342.86
Gas	1,580.41	1,575.38
Water	144.85	107.59
	<u>10,586.99</u>	<u>8,025.83</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2025

Note 8 - Administrative Costs

	2025	2024
	£	£
Insurances	3,857.11	3,506.05
Licences	357.23	348.23
Telephone and internet	349.50	1,041.88
Postage, Printing and Stationery	104.38	355.80
Books, periodicals and pamphlets	22.00	22.00
	<u>4,690.22</u>	<u>5,273.96</u>

Note 9 - Donations and Subscriptions

	2025	2024
	£	£
Donations		
General Assembly Student Fund	-	100.00
Unitarian College	-	200.00
Moya Cole Hospice (was St Ann's Hospice)	500.00	500.00
East Cheshire Hospice	500.00	500.00
The Send a Child to Hucklow Fund	500.00	500.00
Disasters Emergency Committee	200.00	200.00
Shelter Box	600.00	600.00
Francis House	200.00	200.00
Wilmslow Wells for Africa	100.00	409.50
Mission to Seafarers	141.00	155.40
	<u>2,741.00</u>	<u>3,364.90</u>
Subscriptions		
Unitarian Christian Association	40.00	40.00
Unitarian Music Society	-	20.00
Manchester District Association	-	200.00
	<u>2,781.00</u>	<u>3,624.90</u>

During December 2025 special collections allowed the chapel to donate £500 each to Moya Cole Hospice and East Cheshire Hospice. Earlier in the year special collections raised £141.00 for Missions for Seafarers

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2025

Note 10 - Freehold Assets at Cost less Depreciation

	Cost £	Depreciation £	Net £
Tercentenary Hall			
As at 1st January 2025	199,373.74	(82,406.99)	116,966.75
Depreciation for the year		(2,658.29)	(2,658.29)
Balance as at 31st December 2025	<u>199,373.74</u>	<u>(85,065.28)</u>	<u>114,308.46</u>
Toilet Block and Holding Tank			
As at 1st January 2025	21,202.36	(8,220.91)	12,981.45
Depreciation for the year		(282.71)	(282.71)
Balance as at 31st December 2025	<u>21,202.36</u>	<u>(8,503.62)</u>	<u>12,698.74</u>
TOTAL	<u>220,576.10</u>	<u>(93,568.90)</u>	<u>127,007.20</u>

Note 11 - Manse Cost - 9, Sandringham Way, Wilmslow

The manse is held at its purchase cost including initial repairs and improvements in February 2021.

Note 12 - Investments

278,035.759 units in Newton Growth & Income Fund for Charities	£
Market Value at 1st January 2025	492,874.00
Redemption in the year 27,070.926 units at £1.847	(50,000.00)
Realised Gain on redemption	2,011.37
Unrealised Gain on 250,964.833 units	52,501.84
Market Value at 31st December 2025	<u>497,387.21</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2025

Note 13- Debtors and Prepayments

	2025	2024
	£	£
Rentokil Policy 2026	170.39	165.14
Congregational & General	936.30	883.37
HMRC Gift Aid Refund	1,390.82	1,586.30
Hale Haldean Contribution	1,240.00	1,240.00
Broadband	70.32	0.00
Gas	766.18	992.50
	<u>4,574.01</u>	<u>4,867.31</u>

Note 14 - Creditors and Receipts in Advance

	2025	2024
	£	£
Electricity	1,010.17	316.03
Broadband	0.00	62.86
General Assembly Quota	402.50	402.50
	<u>1,412.67</u>	<u>781.39</u>

Note 15 - Accumulated Funds

	Accumulated Fund as at 1st January 2025	Net Resources	Investment Gains	Accumulated Fund as at 31st December 2025
	£	£	£	£
Dean Row School Room and Manse Fund	486,213.87			486,213.87
R and L Milnes Memorial Fund	126,603.84		14,131.98	140,735.82
General Fund	357,486.68	(12,334.73)	40,381.23	385,533.18
Chapel Bellcote Repair Reserve	12,747.45	(255.45)		12,492.00
	<u>983,051.83</u>	<u>(12,590.18)</u>	<u>54,513.21</u>	<u>1,024,974.86</u>

Note 16 - Chapel Bellcote Repair Reserve

Planning permission to carry out the rebuilding of the west end gable and bell cote was eventually granted in October 2025. Earlier, after a competitive tender we appointed the firm of Lloyd & Smith Limited to carry out the work. We also carried out a ground investigation following concern that the north west corner may have required underpinning. This proved not to be the case, but we will replace the surface drains along this wall once the main work is completed as the old drain has collapsed. The trustees have applied for various grants that will hopefully be made once the works are complete to supplement the generous giving by members and friends shown below.

In order to ensure the chapel has sufficient cashflow to meet bills as they fall due, it was decided to redeem £50,000 from our investments with Newtons. This together with other surplus funds is being held in a deposit account with Barclays Bank. It is now estimated that the work will be complete before the end of March 2026.

The reserve has been built up as follows:-

	£	£
Balance at 1st January 2025		12,747.45
General Donations Received	3,665.00	
Grants from MDA	15,000.00	
Grant from Hibbert Trust	600.00	
Legacy – Dorothy Salthouse	10,000.00	
Social Club Donation re Xmas Fayre, Scottish Country Dancing etc.	1,503.10	
Gift Aid	125.00	30,893.10
		<u>43,640.55</u>
Less: Project Costs in the year		
Pearce Architecture	5,775.75	
Christians Environmental – Survey Drawings	2,028.00	
WML Consulting – Ground Investigations	2,082.00	
Atmosphere Environmental – Asbestos Survey	1,140.00	
Lloyd & Smith – First Valuation	20,122.80	31,148.55
		<u>£12,492.00</u>

MANSE FOR THE MINISTER OF THE DEAN ROW CHAPEL AND THE NORCLIFFE CHAPEL

England & Wales - Charity number 242950

Accounts

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for

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THE MANSE FOR THE MINISTER - Charity Commission
Registration 242950

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The persons legally responsible for the control and management of the Charities as trustees in the year were:

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Peter Shaw (Chairman), Catherine Smeaton, Elizabeth Earp, Christine Wilkie, Susan Dennell, Deborah White, Anne Gemmell and Jenifer Williams.

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The Chapel has enjoyed the services of a full-time minister for the whole of the year, together with retaining a thriving membership.

Financial Information

For the year 2024, expenditure exceeded income by £17,022. This was due in large part to an increase in our contributions for the cost of our ministry (see below). There were also far fewer weddings and baptisms than previously and we did not benefit from legacies as in past years. Utility cost for Electricity was much higher than before due to general increases in rates.

The Chapel does not directly employ any staff. The Minister, whose services are shared by the Chapel's sister Chapel in Hale is paid for by the Haldean Committee, which is a joint committee of both Chapels and to which both Chapels make financial contributions. The Haldean Committee administers the stipend and expenses of the Minister and accounts for the statutory payments to Her Majesty's Revenue and Customs.

Donations to various charities and other Unitarian causes were made amounting to £3,365 (2023 - £2,934).

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charities at any time, and to enable them as Trustees to ensure that the accounts comply with Charities Law. The Trustees are also responsible for safeguarding the Charities' assets and ensure their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Following a quinquennial survey of the chapel building in the early part of the year it became apparent that the bellcote on the western end of the chapel has developed a significant lean and is in a dangerous condition. After an aborted planning application because English Heritage and others were most concerned that we carry out the repairs in sympathy with the heritage of our building, we have appointed Mark Pearce,

our architect to manage the project. We have now organized a Heritage Statement and full survey to pass to specialist contractors for firm quotations.

The project is expected to be quite costly and we will be making applications to various bodies for grant aid, notably the Heritage Lottery Fund. In the meantime, we have set up a Project Reserve for donations. This had reached the sum of £14,502 by year end, helped significantly by a specific donation of £5,000 from the late Michael Heale as well as money from fund raising activities including a concert.

Reserves Policy

The Trustees are aware of the need to have available sufficient funds to finance the Charities adequately for the foreseeable future.

Dean Row Schoolroom and Manse and the R & L Milnes Memorial Funds

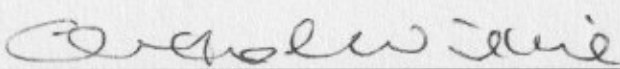
The share of any unrealized investment gains or losses on these funds are accounted for within the General Fund, which also benefits from their income.

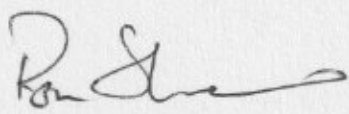
Public Benefit

The Trustees have noted the advice provided by the Charities Commission in amplifying the requirements of the Charities Act 2011 regarding Public Benefit. The Trustees believe that their Charities comply with that guidance by benefitting the moral aspects of public life and in supporting the institutions of marriage and in providing financial support for other charities.

Declaration

At their meeting held on 1st March 2025, the Trustees have approved the above report which is signed on their behalf by:

Christine Wilkie 
(Trustee & Chairman of the Congregational Committee)


Peter Shaw
(Trustee & Treasurer)

Date: 1st March 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF DEAN ROW CHAPEL AND ASSOCIATED CHARITIES

I report on the accounts of the Charities set out on pages 6 to 12 for the year ended 31st December 2024.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- c) to state whether particular matters have come to my attention.

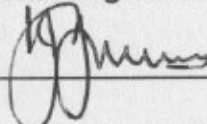
Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charities and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (i) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (ii) to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 1 March 2025

K.J. Johnson FCA, Flat 2 Kennerley Court, Kennerleys Lane, Wilmslow, SK9 5EQ.

Dean Row Chapel
Statement of Financial Activities
for the year ended 31 December 2024

	Note	2024 £	2023 £
Incoming Resources			
Donations, Grants and Legacies	2	24,874.12	28,868.12
Fees and Charges	3	3,820.00	6,862.00
Sales	4	822.35	703.40
Investment Income		10,544.91	10,726.75
		<u>40,061.38</u>	<u>47,160.27</u>
Resources Expended			
Cost of providing Ministry	5	21,749.00	17,236.00
Cost of Running Manse	5	3,146.51	3,656.22
Maintenance of the Chapel, Hall and Grounds	6	10,353.76	8,353.60
Utility Costs	7	8,025.83	3,853.36
Administrative Costs	8	5,273.96	4,494.98
General Assembly Quota		1,592.50	1,680.00
Delegate Costs to attend GA		370.00	350.00
Donations and Subscriptions	9	3,624.90	2,974.00
Other Costs		5.76	6.25
Depreciation	10	2,941.00	2,941.00
		<u>57,083.22</u>	<u>45,545.41</u>
Surplus/(Deficit) of Income over Expenditure		(17,021.84)	1,614.86
Unrealised Surplus on Investments	12	<u>32,780.42</u>	25,634.90
Increase in Funds		15,758.58	27,249.76
Transfer to Bellcote Project Reserve		11,535.40	1,212.05
Accumulated Funds at 1st January 2024		955,757.85	927,296.04
Accumulated Funds at 31st December 2024		<u>983,051.83</u>	<u>955,757.85</u>

Dean Row Chapel
Balance Sheet
as at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Freehold Buildings at Cost less Depreciation	10	129,948.20	132,889.20
Manse Cost	11	346,479.87	346,479.87
Investments at Market Value	12	492,874.00	460,093.58
	(a)	<u>969,302.07</u>	<u>939,462.65</u>
Current Assets			
Current Account with Barclays Bank		18,694.72	16,036.17
Deposit Account with Virgin Money		514.48	5,476.03
Debtors and Prepayments	13	4,867.31	5,071.41
	(b)	<u>24,076.51</u>	<u>26,583.61</u>
Current Liabilities			
Creditors and Receipts in Advance	14	781.39	1,700.00
Chapel Social Group		9,545.36	8,588.41
	©	<u>10,326.75</u>	<u>10,288.41</u>
Net Current Assets	(b)-(c)=(d)	<u>13,749.76</u>	16,295.20
Total Assets	(a) + (d)	<u>983,051.83</u>	<u>955,757.85</u>
Representing the Accumulated Funds			
Dean Row School Room and Manse Fund	15	486,213.87	486,213.87
R and L Milnes Memorial Fund	15	126,603.84	118,010.30
General Fund	15	357,486.67	350,321.63
Bellcote Reserve	15	12,747.45	1,212.05
		<u>983,051.83</u>	<u>955,757.85</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2024

Note 1 - Accounting Policies

General - These accounts have been prepared under the historic cost convention, except for investments, which have been accounted for at current market value.

Depreciation - The Tercentenary Hall and the Toilet Block and holding tank will be written off over a period of 75 years from the year of development by equal annual amounts. All other assets of the chapel are fully depreciated.

It is not anticipated that the manse property will depreciate and it will therefore be held at original purchase cost.

Note 2 - Donations, Legacies and Grants

	2024	2023
	£	£
Sunday Offertories	5,451.98	4,556.29
Pledged Offerings	11,678.25	11,272.90
Chapel Membership	1,575.00	1,662.50
Bequests	-	2,000.00
HMRC refund of Gift Aid *	4,551.59	4,538.13
Donations and Collections	1,617.30	4,838.30
	<u>24,874.12</u>	<u>28,868.12</u>

The total amount of Gift Aid recovery was £5,674 of which £1,122 was transferred to the Bellcote Project Reserve.

Note 3 - Fees and Charges

	2024	2023
	£	£
Wedding and Funeral Fees	1,025.00	3,275.00
Baptism Fees	300.00	300.00
Use of the Hall	2,495.00	3,287.00
	<u>3,820.00</u>	<u>6,862.00</u>

Note 4 - Sales

	2024	2023
	£	£
Sales of coffee after services	782.35	662.20
Contributions to Newsletter	-	41.20
Memorial Wall	40.00	-
	<u>822.35</u>	<u>703.40</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2024

Note 5 - Costs of Ministry

	2024	2023
	£	£
Contribution to Haldean Committee	26,609.00	21,996.00
Cash Contribution from Hale Chapel regarding the Manse	(4,860.00)	(4,760.00)
	<u>21,749.00</u>	<u>17,236.00</u>

Cost of Running Manse

	2024	2023
	£	£
Council Tax	1,974.00	1,857.90
Water Rate	409.83	392.47
Insurance	312.42	278.81
Gas Safe Certificate & Boiler Service	334.26	214.80
Electrical - Repairs	-	135.00
Plumbing Repairs	-	197.24
Costs re Flood	-	834.68
Insurance Claim re Flood	-	(254.68)
Cleaning Gutters	116.00	-
	<u>3,146.51</u>	<u>3,656.22</u>

Note 6 - Maintenance of Chapel, Hall and Grounds

	2024	2023
	£	£
Gardener's Fees	3,675.00	2,737.96
Repairs and Maintenance	1,797.94	276.61
Organ Repairs and Tuning	456.00	-
Cleaning and Caretaking	3,039.28	2,915.54
Window cleaning	270.00	315.00
Holding tank emptying	252.00	732.00
Alarm system	99.71	678.26
Fire alarms and extinguishers	563.83	698.23
Flower Group	200.00	-
	<u>10,353.76</u>	<u>8,353.60</u>

Note 7 - Utility Costs

	2024	2023
	£	£
Electricity	6,342.86	1,590.53
Gas	1,575.38	2,152.12
Water	107.59	110.71
	<u>8,025.83</u>	<u>3,853.36</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2024

Note 8 - Administrative Costs

	2024	2023
	£	£
Insurances	3,506.05	3,459.31
Licences	348.23	331.16
Telephone and internet	1,041.88	629.93
Postage, Printing and Stationery	355.80	52.58
Books, periodicals and pamphlets	22.00	22.00
	<u>5,273.96</u>	<u>4,494.98</u>

Note 9 - Donations and Subscriptions

	2024	2023
	£	£
Donations		
General Assembly Student Fund	100.00	100.00
Unitarian College	200.00	200.00
St Ann's Hospice	500.00	500.00
East Cheshire Hospice	500.00	500.00
The Send a Child to Hucklow Fund	500.00	500.00
Disasters Emergency Committee	200.00	200.00
Shelter Box	600.00	590.00
Francis House	200.00	200.00
Wilmslow Wells for Africa	409.50	-
Mission to Seafarers	155.40	144.00
	<u>3,364.90</u>	<u>2,934.00</u>
Subscriptions		
Unitarian Christian Association	40.00	40.00
Unitarian Music Society	20.00	-
Manchester District Association	200.00	-
	<u>3,624.90</u>	<u>2,974.00</u>

During December 2024 special collections allowed the chapel to donate £500 each to St Ann's Hospice and East Cheshire Hospice. Earlier in the year special collections raised £209.50 for Wilmslow Wells for Africa and Missions for Seafarers £155.40

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2024

Note 10 - Freehold Assets at Cost less Depreciation

	Cost £	Depreciation £	Net £
Tercentenary Hall			
As at 1st January 2024	199,373.74	(79,748.70)	119,625.04
Depreciation for the year		(2,658.29)	(2,658.29)
Balance as at 31st December 2024	<u>199,373.74</u>	<u>(82,406.99)</u>	<u>116,966.75</u>
Toilet Block and Holding Tank			
As at 1st January 2024	21,202.36	(7,938.20)	13,264.16
Depreciation for the year		(282.71)	(282.71)
Balance as at 31st December 2024	<u>21,202.36</u>	<u>(8,220.91)</u>	<u>12,981.45</u>
TOTAL	<u>220,576.10</u>	<u>(90,627.90)</u>	<u>129,948.20</u>

Note 11 - Manse Cost - 9, Sandringham Way, Wilmslow

The manse is held at its purchase cost including initial repairs and improvements in February 2021.

Note 12 - Investments

278035.759 Shares in Newton Growth & Income Fund for Charities	£
Market Value at 1st January 2024	460,093.58
Unrealised Gain in the year	32,780.42
Market Value at 31st December 2024	<u>492,874.00</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2024

Note 13- Debtors and Prepayments

	2024	2023
	£	£
Rentokil Policy 2023	165.14	160.33
Congregational & General	883.37	860.74
HMRC Gift Aid Refund	1,586.30	1,133.73
Hale Haldean Contribution	1,240.00	2,280.00
Telephone	0.00	86.61
Gas	992.50	550.00
	<u>4,867.31</u>	<u>5,071.41</u>

Note 14 - Creditors and Receipts in Advance

	2024	2023
	£	£
Electricity	316.03	500.00
Grant from MDA re Survey	0.00	780.00
Broadband	62.86	0.00
General Assembly Quota	402.50	420.00
	<u>781.39</u>	<u>1,700.00</u>

Note 15 - Accumulated Funds

	Accumulated Fund as at 1st January 2024	Net Resources	Investment Gains	Accumulated Fund as at 31st December 2024
	£	£	£	£
Dean Row School Room and Manse Fund	486,213.87			486,213.87
R and L Milnes Memorial Fund	118,010.30		8,593.54	126,603.84
General Fund	350,321.63	(17,021.84)	24,186.88	357,486.68
Chapel Bellcote Repair Reserve	1,212.05	11,535.40		12,747.45
	<u>954,545.80</u>	<u>(5,486.44)</u>	<u>32,780.42</u>	<u>981,839.79</u>

Note 16 - Chapel Bellcote Repair Reserve

In April 2024 WML Consulting carried out a survey on the chapel building following an earlier inspection by our Architect, Mr Mark Pearce. This identified a serious defect in the chapel Bellcote. Having applied for Planning Permission to repair this, the local Planning Conservation officer received submissions from English Heritage and the Society for the Protection of Ancient Buildings. This led to our withdrawing the original application, commissioning a Heritage Statement and appointing Mark Pearce and a surveying firm, Christians Limited to produce survey drawings by laser.

The reserve has been built up as follows: –

	£	£
Balance at 1st January 2024		1,212.05
General Donations Received	5,751.25	
Contribution by MDA	780.00	
Legacy	5,000.00	
Proceeds of Sale Male Voice Choir Concert	634.40	
Gift Aid	1,124.75	13,290.40
		<u>14,502.45</u>
Less: Cost of Survey and Heritage Statement		1,755.00
		<u>£12,747.45</u>

MANSE FOR THE MINISTER OF THE DEAN ROW CHAPEL AND THE NORCLIFFE CHAPEL

England & Wales - Charity number 242950

Accounts

TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31ST DECEMBER 2023

for

DEAN ROW CHAPEL - Charity Commission Registration 234851
THE MANSE FOR THE MINISTER - Charity Commission
Registration 242950

The Charities' Principal Address is:

Unitarian Meeting House, Chapel Road, Wilmslow, SK9 2BX.

The persons legally responsible for the control and management of the Charities as trustees in the year were:

1) Appointed by deed of trust:

Peter Shaw (Chairman), Catherine Smeaton, Elizabeth Earp, Christine Wilkie, Susan Dennell, Deborah White, Anne Gemmell and Jenifer Williams.

2) Appointed as officers and committee members under the Chapel rules and serving for the year:

Christine Wilkie (Chairperson), Anne Gemmell (Secretary), Peter Shaw (Treasurer), Ian Booth (Warden), Beryl Booth, Peter Weigh, Bridget Wenham, Elizabeth Earp, Catherine Smeaton and Nicola Aspeotis.

The charities' bankers are:

Barclays Bank PLC, Leicester, LE87 2BB

The Investment Manager is:

BNY Mellon Fund Managers Limited, 160 Queen Victoria Street, London, EC4V 4LA.

Independent examiner is:

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

The Governing Documents of the Charities are:

1) Dean Row Chapel

- a) A deed of conveyance dated 5th November 1750.
- b) Rules adopted by members of the congregation dated 17th March 1980 and last amended on 21st December 1997.

2) The Manse for the Minister

- a) A deed of conveyance to trustees dated 20th October 1965.

Annual Report 2023

The Trustees present their annual report for the year ended 31st December 2023 under the Charities Act 2011 and 2022, together with the independently examined accounts for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deeds and the Charities SORP (FRS102) 2019.

Objects of the Charities

The Trustees of Dean Row Chapel hold the freehold land and buildings of the Chapel and make it available for the Dissenting Congregation, which is a member of the General Assembly of Unitarian and Free Christian Churches, for their religious observance.

The Trustees of the Manse for the Minister, having sold the manse and schoolroom, with Charity Commission consent, have used the proceeds:

- 1) To build a Chapel Hall (The Tercentenary Hall) completed in 1994 to replace the schoolroom;
- 2) To purchase a manse for the accommodation of the minister.

The Congregational Committee, through its officers, administer the day to day running of the Chapel, Hall and Manse.

Any new Trustees of both Trusts are recruited from members of the congregation by the Trustees; the congregational officers and committee members are appointed at annual meetings of the members of the congregation in accordance with Chapel rules.

Chapel services take place at 11.15 am each Sunday and were held on every Sunday throughout the year. Anyone is welcome to attend these services. Average congregational attendances at these services were 41 during 2023 against 38 in the previous year. There are also meetings every Wednesday in the vestry for quiet meditation. There are currently 46 members, many of whom support the Chapel financially through planned giving, usually augmented by Gift Aid.

The Chapel is represented on the local ecumenical association, "Churches Together in Wilmslow".

The Chapel is a member of the General Assembly of Unitarian and Free Christian Churches and the Manchester District Association of Unitarian and Free Christian Churches.

The Chapel provides premises for the weekly meetings of the Dean Row Chapel Stroke Club and an exercise class for elderly people.

The Chapel gives financial support to a number of charities and organisations.

The Chapel benefits greatly from the generous donation of time by many members of the congregation in providing Pulpit Supply in the absence of the Minister, in the maintenance of the building and grounds and the administration for the Chapel and Hall.

The Reverend Jeffrey Lane Gould is the full-time minister of Dean Row Chapel and its sister chapel, Hale Chapel.

The two major Charities connected with the Chapel are so interlinked that the accounts are prepared to embrace both. The Trustees of both Charities and the congregational committee work harmoniously together to further what are seen as combined objectives.

Main Achievements of the Charities during the Year

The Chapel has enjoyed the services of a full-time minister for the whole of the year, together with retaining a thriving membership.

Financial Information

For the year 2023, income exceeded expenditure by £1,615. This surplus was due in large part to the lack of major maintenance expenditure during 2023. Members also gave more per head than previously.

The manse suffered a flood due to frozen pipes in late 2022. Significant damage was done to the ground floor. Most of this cost was recovered from insurers, but around £600 was irrecoverable.

The Chapel does not directly employ any staff. The Minister, whose services are shared by the Chapel's sister Chapel in Hale is paid for by the Haldean Committee, which is a joint committee of both Chapels and to which both Chapels make financial contributions. The Haldean Committee administers the stipend and expenses of the Minister and accounts for the statutory payments to Her Majesty's Revenue and Customs.

Donations to various charities and other Unitarian causes were made amounting to £2,934 (2022 - £2,870).

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charities at any time, and to enable them as Trustees to ensure that the accounts comply with Charities Law. The Trustees are also responsible for safeguarding the Charities' assets and ensure their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Reserves Policy

The Trustees are aware of the need to have available sufficient funds to finance the Charities adequately for the foreseeable future.

Dean Row Schoolroom and Manse and the R & L Milnes Memorial Funds

The share of any unrealized investment gains or losses on these funds are accounted for within the General Fund, which also benefits from their income.

Public Benefit

The Trustees have noted the advice provided by the Charities Commission in amplifying the requirements of the Charities Act 2011, in regard to Public Benefit. The Trustees believe that their Charities comply with that guidance by benefitting the moral aspects of public life and in supporting the institutions of marriage and in providing financial support for other charities.

Declaration

At their meeting held on 2nd March 2024, the Trustees have approved the above report which is signed on their behalf by:

Christine Wilkie 
(Trustee & Chairman of the Congregational Committee)

Peter Shaw 
(Trustee & Treasurer)

Date: 2nd March 2024.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF DEAN ROW CHAPEL AND ASSOCIATED CHARITIES

I report on the accounts of the Charities set out on pages 6 to 12 for the year ended 31st December 2023.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 145 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- c) to state whether particular matters have come to my attention.

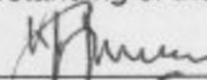
Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charities and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (i) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (ii) to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 3rd March 2024

K.J. Johnson FCA, Flat 2 Kennerley Court, Kennerleys Lane, Wilmslow, SK9 5EQ.

Dean Row Chapel
Statement of Financial Activities
for the year ended 31 December 2023

	Note	2023 £	2022 £
Incoming Resources			
Donations, Grants and Legacies	2	28,868.12	25,784.87
Fees and Charges	3	6,862.00	5,617.00
Sales	4	703.40	597.00
Investment Income		10,726.75	9,864.60
Other Income		-	-
		<u>47,160.27</u>	<u>41,863.47</u>
Resources Expended			
Cost of providing Ministry	5	17,236.00	18,277.50
Cost of Running Manse	5	3,656.22	5,324.16
Maintenance of the Chapel, Hall and Grounds	6	8,353.60	23,248.08
Utility Costs	7	3,853.36	3,960.59
Administrative Costs	8	4,494.98	4,196.29
General Assembly Quota		1,680.00	1,863.75
Delegate Costs to attend GA		350.00	290.00
Donations and Subscriptions	9	2,974.00	2,929.50
Other Costs		6.25	57.77
Depreciation	10	2,941.00	2,941.00
		<u>45,545.41</u>	<u>63,088.64</u>
Surplus/(Deficit) of Income over Expenditure		1,614.86	(21,225.17)
Realised and unrealised Surplus/(Loss) on Investments	12	<u>25,634.90</u>	<u>(35,253.69)</u>
Increase/(Reduction) of Funds		27,249.76	(56,478.86)
Accumulated Funds at 1st January 2023		927,296.04	983,774.90
Accumulated Funds at 31st December 2023		<u>954,545.80</u>	<u>927,296.04</u>

Dean Row Chapel
Balance Sheet
as at 31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Freehold Buildings at Cost less Depreciation	10	132,889.20	135,830.20
Manse Cost	11	346,479.87	346,479.87
Investments at Market Value	12	460,093.58	434,458.68
	(a)	<u>939,462.65</u>	<u>916,768.75</u>
Current Assets			
Current Account with Barclays Bank		16,036.17	13,599.62
Deposit Account with Virgin Money		5,476.03	5,454.21
Debtors and Prepayments	13	5,071.41	2,382.86
	(b)	<u>26,583.61</u>	<u>21,436.69</u>
Current Liabilities			
Creditors and Receipts in Advance	14	1,700.00	1,215.46
Chapel Social Group	15	9,800.46	-
Chapel Project Fund	15	-	1,212.05
Women's League Account	15	-	4,481.88
Women's League Investment	15	-	4,000.00
	©	<u>11,500.46</u>	<u>10,909.39</u>
Net Current Assets	(b)-©=(d)	<u>15,083.15</u>	<u>10,527.30</u>
Total Assets	(a) + (d)	<u>954,545.80</u>	<u>927,296.05</u>
Representing the Accumulated Funds			
Dean Row School Room and Manse Fund	16	486,213.87	486,213.87
R and L Milnes Memorial Fund	16	118,010.30	111,576.10
General Fund	16	350,321.63	329,506.08
		<u>954,545.80</u>	<u>927,296.05</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2023

Note 1 - Accounting Policies

General - These accounts have been prepared under the historic cost convention, except for investments, which have been accounted for at current market value.

Depreciation - The Tercentenary Hall and the Toilet Block and holding tank will be written off over a period of 75 years from the year of development by equal annual amounts. All other assets of the chapel are fully depreciated.

It is not anticipated that the manse property will depreciate and it will therefore be held at original purchase cost.

Note 2 - Donations, Legacies and Grants

	2023	2022
	£	£
Sunday Offertories	4,556.29	3,838.37
Pledged Offerings	11,272.90	11,623.10
Chapel Membership	1,662.50	1,925.00
Bequests	2,000.00	-
HMRC refund of Gift Aid	4,538.13	4,241.49
Donations and Collections	4,838.30	2,656.91
Special Grant from Manchester District Association	-	1,500.00
	<u>28,868.12</u>	<u>25,784.87</u>

Note 3 - Fees and Charges

	2023	2022
	£	£
Wedding and Funeral Fees	3,275.00	3,260.00
Baptism Fees	300.00	705.00
Use of the Hall	3,287.00	1,652.00
	<u>6,862.00</u>	<u>5,617.00</u>

Note 4 - Sales

	2023	2022
	£	£
Sales of coffee after services	662.20	579.30
Contributions to Newsletter	41.20	17.70
	<u>703.40</u>	<u>597.00</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2023

Note 5 - Costs of Ministry

	2023	2022
	£	£
Contribution to Haldean Committee	21,996.00	21,996.00
Cash Contribution from Hale Chapel regarding the Manse	(4,760.00)	(3,718.50)
Pulpit Supply	-	-
	<u>17,236.00</u>	<u>18,277.50</u>

Cost of Running Manse

Council Tax	1,857.90	2,257.53
Water Rate	392.47	636.48
Insurance	278.81	222.15
Gas Safe Certificate & Boiler Service	214.80	108.00
Electrical - Repairs	135.00	-
Plumbing Repairs	197.24	-
Costs re Flood	834.68	-
Insurance Claim re Flood	(254.68)	-
Tree Removal	-	420.00
Door Lock Repair	-	198.00
Roof Repairs	-	1,482.00
	<u>3,656.22</u>	<u>5,324.16</u>

Note 6 - Maintenance of Chapel, Hall and Grounds

	2023	2022
	£	£
Gardener's Fees	2,737.96	3,017.00
Repairs and Maintenance	276.61	17,126.53
less LPOW Grant	-	(2,606.00)
Organ Repairs and Tuning	-	456.00
Cleaning and Caretaking	2,915.54	2,725.98
Window cleaning	315.00	270.00
Holding tank emptying	732.00	480.00
Alarm system	678.26	893.29
Fire alarms and extinguishers	698.23	528.77
Kitchen supplies	-	156.51
Flower Group	-	200.00
	<u>8,353.60</u>	<u>23,248.08</u>

Note 7 - Utility Costs

	2023	2022
	£	£
Electricity	1,590.53	2,240.25
Gas	2,152.12	1,630.26
Water	110.71	90.08
	<u>3,853.36</u>	<u>3,960.59</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2023

Note 8 - Administrative Costs

	2023	2022
	£	£
Insurances	3,459.31	3,230.25
Licences	331.16	307.88
Telephone and internet	629.93	439.36
Postage, Printing and Stationery	52.58	196.80
Books, periodicals and pamphlets	22.00	22.00
	<u>4,494.98</u>	<u>4,196.29</u>

Note 9 - Donations and Subscriptions

	2023	2022
	£	£
Donations		
General Assembly Student Fund	100.00	100.00
Unitarian College	200.00	200.00
St Ann's Hospice	500.00	500.00
East Cheshire Hospice	500.00	500.00
The Send a Child to Hucklow Fund	500.00	500.00
Supportability	-	200.00
Disasters Emergency Committee	200.00	-
Shelter Box	590.00	590.00
Francis House	200.00	200.00
Mission to Seafarers	144.00	79.50
	<u>2,934.00</u>	<u>2,869.50</u>
Subscriptions		
Unitarian Christian Association	40.00	40.00
Unitarian Music Society	-	20.00
	<u>2,974.00</u>	<u>2,929.50</u>

During December 2023 special collections allowed the chapel to donate £500 each to St Ann's Hospice and East Cheshire Hospice.

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2023

Note 10 - Freehold Assets at Cost less Depreciation

	Cost £	Depreciation £	Net £
Tercentenary Hall			
As at 1st January 2023	199,373.74	(77,090.41)	122,283.33
Depreciation for the year		(2,658.29)	(2,658.29)
Balance as at 31st December 2023	<u>199,373.74</u>	<u>(79,748.70)</u>	<u>119,625.04</u>
Toilet Block and Holding Tank			
As at 1st January 2023	21,202.36	(7,655.49)	13,546.87
Depreciation for the year		(282.71)	(282.71)
Balance as at 31st December 2023	<u>21,202.36</u>	<u>(7,938.20)</u>	<u>13,264.16</u>
TOTAL	<u>220,576.10</u>	<u>(87,686.90)</u>	<u>132,889.20</u>

Note 11 - Manse Cost - 9, Sandringham Way, Wilmslow

The manse is held at its purchase cost including initial repairs and improvements in February 2021.

Note 12 - Investments

278035.759 Shares in Newton Growth & Income Fund for Charities	£
Market Value at 1st January 2023	434,458.68
Unrealised Gain in the year	25,634.90
Market Value at 31st December 2023	<u>460,093.58</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2023

Note 13- Debtors and Prepayments

	2023	2022
	£	£
Rentokil Policy 2023	160.33	151.13
Congregational & General	860.74	725.98
HMRC Gift Aid Refund	1,133.73	1,254.55
Hale Haldean Contribution	2,280.00	0.00
Telephone	86.61	16.40
Gas	550.00	110.12
Manse Costs	0.00	124.68
	<u>5,071.41</u>	<u>2,382.86</u>

Note 14 - Creditors and Receipts in Advance

	2023	2022
	£	£
Electricity	500.00	795.46
Grant from MDA re Survey	780.00	0.00
General Assembly Quota	420.00	420.00
	<u>1,700.00</u>	<u>1,215.46</u>

Note 15 - Chapel Social Group

At a Meeting of the Womens League held in April 2023 a discussion was held concerning the National Womens League. This body had not met at all during lockdown and now had fewer local member leagues. It was decided that, whilst we would continue to support the National League through subscriptions to newsletters and contributing to the annual charity collection we would disband our own Women's League and reform as a Chapel Social Group. This would organise and support all the chapel social activities. All League finances would now be handled through the Chapel accounts whilst being separately maintained.

Note 16 - Accumulated Funds

	Accumulated Fund as at 1st January 2023	Net Incoming Resources	Investment Gains	Accumulated Fund as at 31st December 2023
	£	£	£	£
Dean Row School Room and Manse Fund	486,213.87			486,213.87
R and L Milnes Memorial Fund	111,576.10		6,434.20	118,010.30
General Fund	329,506.07	1,614.86	19,200.69	350,321.63
	<u>927,296.04</u>	<u>1,614.86</u>	<u>25,634.90</u>	<u>954,545.80</u>

MANSE FOR THE MINISTER OF THE DEAN ROW CHAPEL AND THE NORCLIFFE CHAPEL

England & Wales - Charity number 242950

Accounts

**TRUSTEES' ANNUAL REPORT FOR THE YEAR
TO 31ST DECEMBER 2022**
for
DEAN ROW CHAPEL - Charity Commission Registration 234851
THE MANSE FOR THE MINISTER - Charity Commission
Registration 242950

The Charities' Principal Address is:

Unitarian Meeting House, Chapel Road, Wilmslow, SK9 2BX.

The persons legally responsible for the control and management of the Charities as trustees in the year were:

1) Appointed by deed of trust:

Peter Shaw (Chairman), Catherine Smeaton, Elizabeth Earp, Christine Wilkie, Susan Dennell, Deborah White, Anne Gemmell and Jenifer Williams.

2) Appointed as officers and committee members under the Chapel rules and serving for the year:

Christine Wilkie (Chairperson), Anne Gemmell (Secretary), Peter Shaw (Treasurer), Ian Booth (Warden), Beryl Booth, Peter Weigh, Bridget Wenham, Elizabeth Earp, Catherine Smeaton and Nicola Aspeotis.

The charities' bankers are:

Barclays Bank PLC, 59 Grove Street, Wilmslow, Cheshire, SK9 1ER.

The Investment Manager is:

BNY Mellon Fund Managers Limited, 160 Queen Victoria Street, London, EC4V 4LA.

Independent examiner is:

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

The Governing Documents of the Charities are:

1) Dean Row Chapel

- a) A deed of conveyance dated 5th November 1750.
- b) Rules adopted by members of the congregation dated 17th March 1980 and last amended on 21st December 1997.

2) The Manse for the Minister

- a) A deed of conveyance to trustees dated 20th October 1965.

Annual Report 2022

The Trustees present their annual report for the year ended 31st December 2022 under the Charities Act 2011, together with the independently examined accounts for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deeds and the Charities SORP (FRS102) 2015.

Objects of the Charities

The Trustees of Dean Row Chapel hold the freehold land and buildings of the Chapel and make it available for the Dissenting Congregation, which is a member of the General Assembly of Unitarian and Free Christian Churches, for their religious observance.

The Trustees of the Manse for the Minister, having sold the manse and schoolroom, with Charity Commission consent, have used the proceeds:

- 1) To build a Chapel Hall (The Tercentenary Hall) completed in 1994 to replace the schoolroom;
- 2) To purchase a manse for the accommodation of the minister.

The Congregational Committee, through its officers, administer the day to day running of the Chapel, Hall and Manse.

Any new Trustees of both Trusts are recruited from members of the congregation by the Trustees; the congregational officers and committee members are appointed at annual meetings of the members of the congregation in accordance with Chapel rules.

Chapel services take place at 11.15 am each Sunday and were held on every Sunday throughout the year, whilst following government Covid guidelines. Anyone is welcome to attend these services. Average congregational attendances at these services were 38 during 2022 against 31 in the previous year. There are also meetings most weeks in the vestry for quiet meditation. As the pandemic eases there are more bookings for Weddings and Baptisms for the coming year. There are currently 48 members, many of whom support the Chapel financially through planned giving, usually augmented by Gift Aid.

The Chapel is represented on the local ecumenical association, "Churches Together in Wilmslow".

The Chapel is a member of the General Assembly of Unitarian and Free Christian Churches and the Manchester District Association of Unitarian and Free Christian Churches.

The Chapel provides premises for the weekly meetings of the Dean Row Chapel Stroke Club and an exercise class for elderly people.

The Chapel gives financial support to a number of charities and organisations.

The Chapel benefits greatly from the generous donation of time by many members of the congregation in providing Pulpit Supply in the absence of the Minister, in the maintenance of the building and grounds and the administration for the Chapel and Hall.

The Reverend Jeffrey Lane Gould is the full-time minister of Dean Row Chapel and its sister chapel, Hale Chapel.

The two major Charities connected with the Chapel are so interlinked that the accounts are prepared to embrace both. The Trustees of both Charities and the congregational committee work harmoniously together to further what are seen as combined objectives.

Main Achievements of the Charities during the Year

The Chapel has enjoyed the services of a full-time minister for the whole of the year, together with retaining a thriving membership.

Financial Information

For the year 2022, expenditure exceeded income by £21,225. This deficit was due in large part to major roof repairs both to the chapel itself and the hall. The Listed Places of Worship grant scheme reduced our expenditure on this item to about £14,500. Repairs to the roof of the manse was also necessary at a cost of £1,482.

The manse that the chapel purchased in January 2021 has proven quite economical although we have had other minor repairs to carry out.

The Chapel does not directly employ any staff. The Minister, whose services are shared by the Chapel's sister Chapel in Hale is paid for by the Haldean Committee, which is a joint committee of both Chapels and to which both Chapels make financial contributions. The Haldean Committee administers the stipend and expenses of the Minister and accounts for the statutory payments to Her Majesty's Revenue and Customs.

Donations to various charities and other Unitarian causes were made amounting to £2,870 (2021 - £2,290).

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charities at any time, and to enable them as Trustees to ensure that the accounts comply with Charities Law. The Trustees are also responsible for safeguarding the Charities' assets and ensure their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Reserves Policy

The Trustees are aware of the need to have available sufficient funds to finance the Charities adequately for the foreseeable future.

Dean Row Schoolroom and Manse

The share of any unrealized investment gains or losses on this fund are now accounted for solely within the General Fund, as both the Schoolroom and the Manse are now within the care and cost of the chapel.

The R & L Milnes Memorial Fund


Net loss on investments of £8,881 arose in the year. Income from the investments in this fund is accounted for on the Chapel Account under the terms of the endowment.

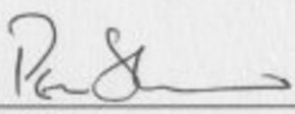
Public Benefit

The Trustees have noted the advice provided by the Charities Commission in amplifying the requirements of the Charities Act 2011, in regard to Public Benefit. The Trustees believe that their Charities comply with that guidance by benefitting the moral aspects of public life and in supporting the institutions of marriage and in providing financial support for other charities.

Declaration

At their meeting held on 4th March 2023, the Trustees have approved the above report which is signed on their behalf by:

Christine Wilkie 
(Trustee & Chairman of the Congregational Committee)

Peter Shaw 
(Trustee & Treasurer)

Date: 4th March 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF DEAN ROW CHAPEL AND ASSOCIATED CHARITIES

I report on the accounts of the Charities set out on pages 6 to 12 for the year ended 31st December 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charities and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (i) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (ii) to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: K.J. Johnson Date: 4th March 2023

K.J. Johnson FCA, Flat 2 Kennerley Court, Kennerleys Lane, Wilmslow, SK9 5EQ.

Dean Row Chapel
Statement of Financial Activities
for the year ended 31 December 2022

	Note	2022 £	2021 £
Incoming Resources			
Donations, Grants and Legacies	2	25,784.87	22,093.15
Fees and Charges	3	5,617.00	3,625.00
Sales	4	597.00	215.75
Investment Income		9,864.60	9,933.23
Other Income		-	-
		<u>41,863.47</u>	<u>35,867.13</u>
Resources Expended			
Cost of providing Ministry	5	18,277.50	17,740.50
Cost of Running Manse	5	5,324.16	3,031.24
Maintenance of the Chapel, Hall and Grounds	6	23,248.08	12,006.45
Utility Costs	7	3,960.59	3,485.34
Administrative Costs	8	4,196.29	3,796.98
General Assembly Quota		1,863.75	1,925.00
Delegate Costs to attend GA		290.00	-
Donations and Subscriptions	9	2,929.50	2,350.00
Other Costs		57.77	-
Depreciation	10	2,941.00	2,941.00
		<u>63,088.64</u>	<u>47,276.51</u>
Surplus of (Expenditure) over Income		(21,225.17)	(11,409.38)
Realised and unrealised Surplus/(Loss) on Investments	12	(35,253.69)	65,992.47
(Reduction)/Increase in Funds		(56,478.86)	54,583.09
Accumulated Funds at 1st January 2022		983,774.90	929,191.81
Accumulated Funds at 31st December 2022		927,296.04	983,774.90

Dean Row Chapel
Balance Sheet
as at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Freehold Buildings at Cost less Depreciation	10	135,830.20	138,771.20
Manse Cost	11	346,479.87	346,479.87
Investments at Market Value	12	434,458.68	479,712.36
	(a)	<u>916,768.75</u>	<u>964,963.43</u>
Current Assets			
Current Account with Barclays Bank		13,599.62	21,362.16
Deposit Account with Virgin Money		5,454.21	5,320.96
Debtors and Prepayments	13	2,382.86	3,688.07
	(b)	<u>21,436.69</u>	<u>30,371.19</u>
Current Liabilities			
Creditors and Receipts in Advance	14	1,215.46	1,672.09
Chapel Project Fund		1,212.05	1,159.05
Women's League Account		4,481.88	4,728.58
Women's League Investment		4,000.00	4,000.00
	©	<u>10,909.39</u>	<u>11,559.72</u>
Net Current Assets	(b)-©=(d)	<u>10,527.30</u>	<u>18,811.47</u>
Total Assets	(a) + (d)	<u>927,296.05</u>	<u>983,774.90</u>
Representing the Accumulated Funds			
Dean Row School Room and Manse Fund	15	486,213.87	486,213.87
R and L Milnes Memorial Fund	15	111,576.10	120,456.82
General Fund	15	329,506.08	377,104.21
		<u>927,296.05</u>	<u>983,774.90</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2022

Note 1 - Accounting Policies

General - These accounts have been prepared under the historic cost convention, except for investments, which have been accounted for at current market value.

Depreciation - The Tercentenary Hall and the Toilet Block and holding tank will be written off over a period of 75 years from the year of development by equal annual amounts. All other assets of the chapel are fully depreciated.

It is not anticipated that the manse property will depreciate and it will therefore be held at original purchase cost.

Note 2 - Donations, Legacies and Grants

	2022	2021
	£	£
Sunday Offertories	3,838.37	3,746.45
Pledged Offerings	11,623.10	11,292.10
Chapel Membership	1,925.00	2,100.00
HMRC refund of Gift Aid	4,241.49	3,824.80
Donations and Collections	2,656.91	1,129.80
Special Grant from Manchester District Association	1,500.00	-
	<u>25,784.87</u>	<u>22,093.15</u>

Note 3 - Fees and Charges

	2022	2021
	£	£
Wedding and Funeral Fees	3,260.00	2,500.00
Baptism Fees	705.00	345.00
Use of the Hall	1,652.00	780.00
	<u>5,617.00</u>	<u>3,625.00</u>

Note 4 - Sales

	2022	2021
	£	£
Sales of coffee after services	579.30	191.75
Contributions to Newsletter	17.70	24.00
	<u>597.00</u>	<u>215.75</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2022

Note 5 - Costs of Ministry

	2022	2021
	£	£
Contribution to Haldean Committee	21,996.00	21,384.00
Cash Contribution from Hale Chapel regarding the Manse	(3,718.50)	(3,718.50)
Pulpit Supply	-	75.00
	<u>18,277.50</u>	<u>17,740.50</u>

Cost of Running Manse

Council Tax	2,257.53	2,040.85
Water Rate	636.48	397.39
Insurance	222.15	225.00
Gas Safe Certificate & Boiler Service	108.00	108.00
Electrical - EICR Certificate	-	120.00
Repair Bathroom Lights	-	140.00
Tree Removal	420.00	-
Door Lock Repair	198.00	-
Roof Repairs	1,482.00	-
	<u>5,324.16</u>	<u>3,031.24</u>

Note 6 - Maintenance of Chapel, Hall and Grounds

	2022	2021
	£	£
Gardener's Fees	3,017.00	2,234.00
Repairs and Maintenance	17,126.53	4,431.55
less LPOW Grant	(2,606.00)	-
Organ Repairs and Tuning	456.00	444.00
Cleaning and Caretaking	2,725.98	2,595.35
Window cleaning	270.00	270.00
Holding tank emptying	480.00	492.00
Alarm system	893.29	814.85
Fire alarms and extinguishers	528.77	212.83
Kitchen supplies	156.51	311.87
Flower Group	200.00	200.00
	<u>23,248.08</u>	<u>12,006.45</u>

Note 7 - Utility Costs

	2022	2021
	£	£
Electricity	2,240.25	2,566.67
Gas	1,630.26	826.16
Water	90.08	92.51
	<u>3,960.59</u>	<u>3,485.34</u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2022

Note 8 - Administrative Costs

	2022	2021
	£	£
Insurances	3,230.25	3,009.95
Licences	307.88	293.56
Telephone and internet	439.36	441.75
Postage, Printing and Stationery	196.80	36.72
Books, periodicals and pamphlets	22.00	15.00
	<u>4,196.29</u>	<u>3,796.98</u>

Note 9 - Donations and Subscriptions

	2022	2021
	£	£
Donations		
General Assembly Student Fund	100.00	100.00
Unitarian College	200.00	200.00
St Ann's Hospice	500.00	250.00
East Cheshire Hospice	500.00	250.00
The Send a Child to Hucklow Fund	500.00	500.00
Supportability	200.00	200.00
Shelter Box	590.00	590.00
Francis House	200.00	200.00
Mission to Seafarers	79.50	-
	<u>2,869.50</u>	<u>2,290.00</u>
Subscriptions		
Unitarian Christian Association	40.00	40.00
Unitarian Music Society	20.00	20.00
	<u>2,929.50</u>	<u>2,350.00</u>

During December 2022 special collections allowed the chapel to donate £500 each to St Ann's Hospice and East Cheshire Hospice.

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2022

Note 10 - Freehold Assets at Cost less Depreciation

	Cost £	Depreciation £	Net £
Tercentenary Hall			
As at 1st January 2022	199,373.74	(74,432.12)	124,941.62
Depreciation for the year		(2,658.29)	(2,658.29)
Balance as at 31st December 2022	<u>199,373.74</u>	<u>(77,090.41)</u>	<u>122,283.33</u>
Toilet Block and Holding Tank			
As at 1st January 2022	21,202.36	(7,372.78)	13,829.58
Depreciation for the year		(282.71)	(282.71)
Balance as at 31st December 2022	<u>21,202.36</u>	<u>(7,655.49)</u>	<u>13,546.87</u>
TOTAL	<u><u>220,576.10</u></u>	<u><u>(84,745.90)</u></u>	<u><u>135,830.20</u></u>

Note 11 - Manse Cost - 9, Sandringham Way

The manse is held at its purchase cost including initial repairs and improvements in February 2021.

Note 12 - Investments

284,695.766 Shares in Newton Growth & Income Fund for Charities	£
Market Value at 1st January 2022	479,712.37
Sold 6,660.007	(10,000.00)
Realised Loss on Sale	(1,222.11)
Unrealised Loss in the year	(34,031.58)
Market Value at 31st December 2022	<u><u>434,458.68</u></u>

Dean Row Chapel
Notes to the Accounts
for the year ended 31 December 2022

Note 13- Debtors and Prepayments

	2022	2021
	£	£
Rentokil Policy 2022	151.13	151.13
Congregational & General	725.98	817.19
HMRC Gift Aid Refund	1,254.55	1,571.46
Hale Haldean Contribution	0.00	1,239.50
Telephone	16.40	0.00
Gas	110.12	0.00
Manse Costs	124.68	0.00
	<u>2,382.86</u>	<u>3,688.07</u>

Note 14 - Creditors and Receipts in Advance

	2022	2021
	£	£
Electricity	795.46	942.13
Gas	0.00	68.00
Fire Alarm Service	0.00	180.71
General Assembly Quota	420.00	481.25
	<u>1,215.46</u>	<u>1,672.09</u>

Note 15 - Accumulated Funds

	Accumulated Fund as at 1st January 2022	Net Outgoing Resources	Investment Losses in 2022	Accumulated Fund as at 31st December 2022
	£	£	£	£
Dean Row School Room and Manse Fund	486,213.87			486,213.87
R and L Milnes Memorial Fund	120,456.82		(8,880.72)	111,576.10
General Fund	377,104.21	(21,225.17)	(26,372.97)	329,506.07
	<u>983,774.90</u>	<u>(21,225.17)</u>	<u>(35,253.69)</u>	<u>927,296.04</u>

MANSE FOR THE MINISTER OF THE DEAN ROW CHAPEL AND THE NORCLIFFE CHAPEL

England & Wales - Charity number 242950

Accounts

TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31ST DECEMBER 2021

for

**DEAN ROW CHAPEL - Charity Commission Registration
234851**

**THE MANSE FOR THE MINISTER - Charity
Commission Registration 242950**

The Charities' Principal Address is:

Unitarian Meeting House, Chapel Road, Wilmslow, SK9 2BX.

The persons legally responsible for the control and management of the Charities as trustees in the year were:

1) Appointed by deed of trust:

Peter Shaw (Chairman), Michael Heale (Secretary), Catherine Smeaton, Elizabeth Earp, Christine Wilkie, Susan Dennell (Appointed 17th October 2021), Deborah White (Appointed 17th October 2021), Anne Gemmell (Appointed 17th October, 2021) and Jenifer Williams.

2) Appointed as officers and committee members under the Chapel rules and serving for the year:

Christine Wilkie (Chairperson), Anne Gemmell (Secretary), Peter Shaw (Treasurer), Ian Booth (Warden), Beryl Booth, Peter Weigh, Bridget Wenham, Elizabeth Earp, Catherine Smeaton and Nicola Aspeotis.

The charities' bankers are:

Barclays Bank PLC, 59 Grove Street, Wilmslow, Cheshire, SK9 1ER.

The Investment Manager is:

BNY Mellon Fund Managers Limited, 160 Queen Victoria Street, London, EC4V 4LA.

Independent examiner is:

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

The Governing Documents of the Charities are:

1) Dean Row Chapel

a) A deed of conveyance dated 5th November 1750. A deed of appointment of new trustees was last made on 20 June 1999.

b) Rules adopted by members of the congregation dated 17th March 1980 and last amended on 21st December 1997.

2) The Manse for the Minister

a) A deed of conveyance to trustees dated 20th October 1965. A deed of appointment of new trustees was last made on 20th June 1999.

Annual Report 2021

The Trustees present their annual report for the year ended 31st December 2021 under the Charities Act 2011, together with the independently examined accounts for the year, and confirm that the latter comply with the requirements of the Act, the Trust Deeds and the Charities SORP (FRS102) 2015.

Objects of the Charities

The Trustees of Dean Row Chapel hold the freehold land and buildings of the Chapel and make it available for the Dissenting Congregation, which is a member of the General Assembly of Unitarian and Free Christian Churches, for their religious observance.

The Trustees of the Manse for the Minister, having sold the manse and schoolroom, with Charity Commission consent, have used the proceeds:

- 1) To build a Chapel Hall (The Tercentenary Hall) completed in 1994 to replace the schoolroom;
- 2) To purchase a manse for the accommodation of the minister.

The Congregational Committee, through its officers, administer the day to day running of the Chapel and Hall.

Any new Trustees of both Trusts are recruited from members of the congregation by the Trustees; the congregational officers and committee members are appointed at annual meetings of the members of the congregation in accordance with Chapel rules.

Chapel services take place at 11.15 am each Sunday and were held on every Sunday throughout the year, whilst following government Covid guidelines. Anyone is welcome to attend these services. Average congregational attendances at these services were 31 during 2021 against over 50 prior to the pandemic. There are also meetings most weeks in the vestry for quiet meditation. As the pandemic eases there are more bookings for Weddings and Baptisms for the coming year. There are currently 55 members, many of whom support the Chapel financially through planned giving, usually augmented by Gift Aid.

The Chapel is represented on the local ecumenical association, "Churches Together in Wilmslow".

The Chapel is a member of the General Assembly of Unitarian and Free Christian Churches and the Manchester District Association of Unitarian and Free Christian Churches.

Under normal circumstances the Chapel arranges many activities including: a Choir, a Flower Committee, a Craft and Chatter Group and a Women's League Association. Most of these activities were re-started at some stage during the year.

The Chapel provides premises for the weekly meetings of the Dean Row Chapel Stroke Club and an exercise class for elderly people.

The Chapel gives financial support to a number of charities and organisations.

The Chapel benefits greatly from the generous donation of time by many members of the congregation in providing Pulpit Supply in the absence of the Minister, in the maintenance of the building and grounds and the administration for the Chapel and Hall.

The Reverend Jeffrey Lane Gould is the full time minister of Dean Row Chapel and its sister chapel, Hale Chapel.

The two major Charities connected with the Chapel are so interlinked that the accounts are prepared to embrace both. The Trustees of both Charities and the congregational committee work harmoniously together to further what are seen as combined objectives.

Main Achievements of the Charities during the Year

The Chapel has enjoyed the services of a full time minister for the whole of the year, together with retaining a thriving membership.

Financial Information

For the year 2021, expenditure exceeded income by £11,409. This deficit was due in part to the reduced numbers attending Sunday services as well as the lack of Wedding income and a reduction in investment income.

As we reported last year, the Trustees decided, in conjunction with our sister chapel in Hale, that Dean Row should purchase a manse in Wilmslow. This replaced the cost of renting a flat for the minister. The house was purchased in January and has proven an ideal location for Revd. Gould. Further details of the costs and ongoing running costs are shown in the accounts at Note 5 and Note 11. Additionally, the Hale congregation make a cash contribution directly to Dean Row to compensate for our reduced investment income.

The Chapel does not directly employ any staff. The Minister, whose services are shared by the Chapel's sister Chapel in Hale is paid for by the Haldean Committee, which is a joint committee of both Chapels and to

which both Chapels make financial contributions. The Haldean Committee administers the stipend and expenses of the Minister and accounts for the statutory payments to Her Majesty's Revenue and Customs.

Donations to various charities and other Unitarian causes were made amounting to £2,290 (2020 - £2,226).

The Trustees are responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Charities at any time, and to enable them as Trustees to ensure that the accounts comply with Charities Law. The Trustees are also responsible for safeguarding the Charities' assets and ensure their proper application in accordance with Charity Law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Reserves Policy

The Trustees are aware of the need to have available sufficient funds to finance the Charities adequately for the foreseeable future.

Dean Row Schoolroom and Manse

The share of unrealized investment gains in the year was £9,794. Income from the investments on this fund is accounted for on the Chapel Account to provide support for the maintenance and running costs of the manse.

The R & L Milnes Memorial Fund

Net gain on investments of £13,605 arose in the year. Income from the investments in this fund is accounted for on the Chapel Account under the terms of the endowment.

Public Benefit

The Trustees have noted the advice provided by the Charities Commission in amplifying the requirements of the Charities Act 2011, in regard to Public Benefit. The Trustees believe that their Charities comply with that guidance by benefitting the moral aspects of public life and in supporting the institutions of marriage and in providing financial support for other charities.

Declaration

At their meeting held on 5th March 2022, the Trustees have approved the above report which is signed on their behalf by:

Christine Wilkie _____
(Trustee & Chairman of the Congregational Committee)

Peter Shaw _____
(Trustee & Treasurer)

Date: _____

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF DEAN ROW CHAPEL AND ASSOCIATED CHARITIES

I report on the accounts of the Charities set out on pages 6 to 12 for the year ended 31st December 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act;
- b) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- c) to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charities and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (i) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - a) to keep accounting records in accordance with section 130 of the Charities Act; and

- b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (ii) to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____ Date: _____

K.J. Johnson FCA, Flat 2 Kennerley Court, Kennerleys Lane, Wilmslow, SK9 5EQ.