

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.

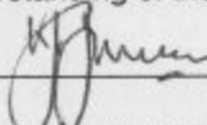
Basis of independent examiner's statement

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	25,634.90	(35,253.69)
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
	(c)	<u>11,500.46</u>	<u>10,909.39</u>
Net Current Assets	(b)-(c)=(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><u>220,576.10</u></u>	<u><u>(87,686.90)</u></u>	<u><u>132,889.20</u></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><u>460,093.58</u></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>