

WESLEY METHODIST CHURCH

England & Wales · Charity number 1138016

Details

Other names	THE WESLEY CHURCH CENTRE
Status	Registered
Legal form	Previously excepted
Registered	2010-09-15
Register	View on the Charity Commission register

Contact

Address	Wesley Methodist Church St. John Street Chester CH1 1DA
Phone	01244323037
Email	info@wesleychester.co.uk
Website	www.wesleychester.co.uk

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: Wesley is Christian faith community offering regular Christian worship and community hospitality through its premises during the week, including arts and music events and exhibitions, cafe facilities (via its affiliated company, Wesley Coffee Bar), creche and toddler groups, community bread making sessions and lettings to a variety of local groups.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire East
- Cheshire West & Chester
- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£309,804	£290,909	-	-
2024-08-31	£336,400	£256,167	-	-
2023-08-31	£269,138	£240,456	-	-
2022-08-31	£280,843	£376,138	-	-
2021-08-31	£179,007	£165,769	-	-

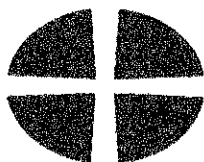
Trustees

Name	Role	Appointed
Rev JOHN NEIL STACEY	Chair	2012-04-30
ANDREW JAMES RAMSEY BA ACMA		2012-05-25
BRIAN CHARLTON HEALD MA CENG		
DENISE MARGARET KINGSNORTH BSc		2023-07-02
Deacon Suzanne Marie Sale BSc		2022-09-01
Dr DAVID ACQUAYE		2017-07-23
Dr DEREK JOHN FRY		
Dr HEATHER PEARSON		
Dr MARK EDWARD GANT		2023-07-02
GILLIAN LANGRICK		2017-01-25
Ian Evans		2024-07-14
Jane Denman Krause MA FRGS		2012-05-25
John Terence Green		2022-06-26
LEYLAND JEREMY HAYNES		
Malcolm Pearson		
Michael Haynes		2024-07-14
Pauline Goodlad		2022-06-26
Professor David Clough		2013-12-10
Rosalind Angela Alexander-Macquiban B.Phil		2020-09-01
Sarah Pearson		2013-12-10
Shirley Stacey FCCA		2021-01-21
Simon Kelly		2025-09-01
Victoria Jane Evans MA Oxon MA		2026-01-01

WESLEY METHODIST CHURCH

England & Wales - Charity number 1138016

Accounts



THE METHODIST CHURCH
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
(ACCRUALS BASIS)
for the year ended 31 August 2025

Wesley Methodist Church, Chester

Registered Charity - Registration number

1138016

North Cheshire Circuit	Circuit No	11/1
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Ministers

Rev'd J Neil Stacey
Deacon Suzanne Sale

Stewards

Heather Walker
David Clough
David Acquaye
Sarah Pearson
Heather Pearson
Helen Johnson
Denise Kingsnorth

Church Treasurer

Shirley Stacey

WESLEY METHODIST CHURCH, CHESTER

TRUSTEES ANNUAL REPORT TO THE CHARITY COMMISSION FOR WESLEY METHODIST CHURCH, CHESTER (CHARITY NO. 1138016): YEAR ENDING 31st AUGUST 2025

SECTION 1: OVERVIEW REPORT

1. Introduction

Wesley Methodist Church Chester has the working name of The Wesley Church Centre; it is simply known as 'Wesley' by many people locally. The charitable objects are those of the Methodist Church, and include commitment to Christian service through worship, prayer and community involvement, which provides significant public benefit.

2. Wesley's Mission Statement

As part of the Methodist Church, Wesley's mission is: **"To proclaim and affirm our conviction of God's love in Christ for us and for all the world; and renew confidence in God's presence and action in the world and in the church."**

The Wesley family is gathered from all over Chester and beyond. Our premises themselves form a primary point of connection with each other, and our particular calling arises from their location in the heart of the city.

We are called:

- to open the Wesley Church Centre as a resource for all;
- to encounter and engage with people beyond our fellowship's margins; and so
- to make new relationships with individuals, groups and organisations.

We aim to create a space of warmth and openness in which we can:

- offer **hospitality** to those coming into the city centre
- sensitively offer friendship, a sense of **belonging** and pastoral care
- offer opportunities for **worship, prayer and reflection**
- provide opportunities for personal, social and spiritual **development**
- promote action for **social justice** and transformation
- form **pathways** to engagement in Christian community and to faith commitment

3. Review of Wesley Church Centre Life: 1st September 2024 to 31st August 2025

3.1 Sunday Worship, Weekday Activities and Church Life

Wesley's membership as of 31st August 2025 was 116. Sunday morning worship continued throughout the year in a hybrid format i.e. worship in the building together with online participation by Zoom with the average number of people attending worship increasing slightly during the year.

Wesley is a member of the national Inclusive Church Network, preaches a strong message of inclusion and extends a welcome to all. An ecumenical 'Open Table' monthly Sunday evening communion service for the LGBTQIA+ community and their supporters continued throughout the year.

Sunday evening meditative services, 'Quiet Space', also took place monthly throughout the year.

WESLEY METHODIST CHURCH, CHESTER

A number of midweek bible studies, fellowship meetings, discussion groups and other learning opportunities took place throughout the year. Worship workshops also took place periodically with the objective of developing people's understanding of the different elements involved in curating public worship.

Deacon Suzie Sale co-ordinated the Wesley pastoral care team during the year with telephone calls and visits being made where needed.

In June 2025 a survey was carried out to allow the congregation to express their views on recent changes to our patterns of Sunday morning worship. Wesley's leadership team will reflect on the responses in the new year.

3.2 Centre Activities

3.2.1 To Open the Wesley Church Centre as a Resource for All

Wesley continued to be valued as a place of hospitality where conversation is always possible and where friendships can be made.

The Café run by Wesley Coffee Bar (Wesley's related 'limited by guarantee' company) continued to be the heart of Wesley's 'Open Door', Tuesday to Saturday. The Fair Trade Shop run by Chester Fair Trading Limited also played an important part in Wesley's community outreach and offering to visitors. Wesley is a Fair Trade Church, so is committed to using fair trade goods wherever reasonably practicable.

The number of people coming into the building during the week and those attending events has steadily increased. The Centre has also continued to be used by a wide range of organisations and community groups.

In December 2024 the premises were opened up for four days between Christmas and New Year to offer a Warm Space welcome, including hot drinks, mince pies and a friendly face. This initiative was appreciated by the many people who popped in during the week.

3.2.2 To Encourage and Engage with People Beyond Our Fellowship's Margins

'Music at Wesley' once again ran 44 Tuesday lunchtime concerts between early September and mid July, together with 10 Saturday organ recitals and 1 evening orchestral concert in the year. The average concert attendance this year rose by 13% to 130. In November nine local organists contributed to an organ day which raised £884 for Christian Aid. Wesley was also the venue for concerts given by the Chester Bach Singers, a young people's touring choir from Los Angeles and the Chester Chamber Orchestra.

Community Bread Making sessions continued on Mondays, organised by the co-operative social enterprise 'Bread Together', in partnership with Wesley. As well as making bread these sessions provide much-valued opportunities for people to meet and build confidence, not least for those with a range of needs.

The Wesley Crèche sessions continued on Thursday and Friday mornings, together with a Wesley run parent & toddler group on Wednesday mornings.

In July 2025 Wesley registered under the Chatty Café scheme. This scheme provides an identified area where those who wish to chat are able to join with others for coffee and conversation.

3.2.3 To Make New Relationships with Individuals, Groups and Organisations

Wesley's commitment to support our Ukrainian friends continued during the year. In September we offered financial support to member of the community whose wife had died in tragic circumstances and on Saturday March 1st a vigil was held at Wesley, attended by approximately 150 people, to mark the third anniversary of the Russian invasion of Ukraine.

WESLEY METHODIST CHURCH, CHESTER

Early in 2025 Wesley was awarded Church of Sanctuary status. An event was held on April 2nd to mark this achievement, and a certificate was presented to Wesley by Revd Inderjit Bhogal. The event included a display of banners from the Methodist Peace Fellowship.

3.3 Church Premises

In addition to general repairs and regular equipment servicing, the following projects were carried out during the year:

- The hall ceiling fluorescent lights were replaced with LED fittings.
- Wesley's solar panel and battery project was successfully completed.
- The lounge, fair trade shop and crèche room windows fronting St. John Street were replaced with double-glazed units.

Wesley gratefully acknowledges grant support received for these eco projects from the North Cheshire Methodist Circuit and Chester and Stoke-on-Trent Methodist District, and from The Ursula Keyes Trust, The Benefact Trust and Chester Community Energy.

Wesley was awarded A Rocha UK Gold Eco Church Award in July 2025, based on the work spearheaded by Wesley's Eco Group.

4. Future Plans

A project to install a safer means of access to the Worship Area roof space is planned for implementation by early 2026, and a project to install a disabled access ramp to allow safer access into Wesley's hall is in the early planning stages.

A review of our systems of pastoral care is to be undertaken in the autumn with a view to strengthening our pastoral networks and widening the pastoral team.

Following the worship survey mentioned previously, the leadership team will consider what further changes to patterns of worship may be desirable based on the varied opinions of the whole congregation.

5. Conclusion

It has been good to see increases both in attendance at worship and in the number of people finding hospitality and support through our midweek work. The attainment of both 'Church of Sanctuary' status and the Gold Eco Church award demonstrates our commitment to an holistic understanding of mission and a passion for social justice. We are encouraged at the number of people who continue to find inspiration in our building and our people.

WESLEY METHODIST CHURCH, CHESTER

SECTION 2: TRUSTEES ANNUAL REPORT ON FINANCE AND GOVERNANCE

2.1 BASIS OF PREPARATION AND LEGAL FRAMEWORK OF ACCOUNTS

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015), the Financial Reporting for Smaller Entities (effective 1 January 2015) and the Charities Act 2011. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Full Name of Charity / Church: **Wesley Methodist Church, Chester**

Registration Charity Number: **1138016**

Date of registration: **15th September 2010**

Main communication address: **Wesley Methodist Church, St John Street, Chester CH1 1DA**

The members of the Church Council of Wesley Methodist Church, Chester are the Charity Trustees. The membership is made up of Circuit Ministers, church office holders and representatives appointed by the church at the Annual General Church Meeting.

The full list of Church Council members, including changes during the financial year, are shown as Appendix A to this report.

Treasurer: **Mrs Shirley Stacey**

Independent Examiner: **Clear Accountancy (Inc. Nira Smith Accounts) Ltd**

Investment Bankers: **Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes**

WESLEY METHODIST CHURCH, CHESTER

2.2 GOVERNANCE

2.2.1 Aims and organisation

As registered with the Charity Commission (Charity no. 1138016):

Wesley is a Christian faith community offering regular Christian worship and community hospitality through its premises during the week, including arts and music events and exhibitions, cafe facilities (via its affiliated company, Wesley Coffee Bar), crèche and toddler groups, community bread making sessions and lettings to a variety of local groups.

2.2.2 Purposes of the Methodist Church

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local church or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

2.2.3 Main activities of the church

Wesley Methodist Church engages in a wide range of activities aimed at both its own members and the wider community:

- The celebration of God's love in worship and prayer.
- The organisation and resourcing of regular public acts of worship which aim to be open and accessible to all.
- The teaching of Christianity through sermons, courses and small groups.
- The conduct of baptisms, weddings and funerals.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of hospitality throughout the week through the Wesley Café.
- Provision of regular lunchtime and evening concerts and arts activities and events.
- Provision of community bread making sessions.
- Hosting of crèche and toddler groups.
- Provision of facilities for various organisations and community group meetings.

2.2.4 Public Benefit

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit which has been delivered in the areas of religious worship, community support, and other charitable activities.

2.2.5 Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Leadership Team which is made up of the Church Stewards, Treasurer and the Ministers.

WESLEY METHODIST CHURCH, CHESTER

Some of the Trustees are appointed ex officio as Circuit Ministers and the others are appointed as church role holders and as representatives by the annual General Church Meeting.

2.2.6 Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

2.2.7 Related Parties

The Church is part of the North Cheshire Methodist Circuit which is part of the Chester & Stoke-on-Trent Methodist District and is also accountable to the Methodist Conference.

2.2.8 Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

2.2.9 Safeguarding

The Methodist Church, along with the whole Christian community, believes each person has a value and dignity which comes directly from God's creation in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- The safeguarding and protection of all children, young people and adults when they are vulnerable.
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

Wesley Methodist Church, Chester commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

Wesley Methodist Church, Chester commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

WESLEY METHODIST CHURCH, CHESTER

2.2.10 Reserves Policy

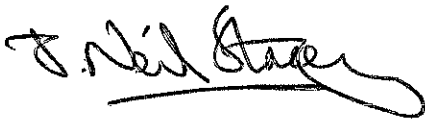
The Reserves Policy for the Church is to aim to hold a minimum sum in the General Fund equivalent to 6 months' non-discretionary expenditure based on the following year's budget. This should be sufficient to meet unforeseen items of expenditure and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Methodist Circuit. A separate and more detailed Reserves Policy document, updated annually, covers the policy of building provisions in contingency funds to cover for known major expenditures (e.g. Church Centre flat roof replacement) that are likely to be required in the next 5 years.

Signed on behalf of the Managing Trustees of Wesley Methodist Church, Chester

Name: Revd J N Stacey

Role: Chair of the Managing Trustees of Wesley Methodist Church, Chester

Signature:

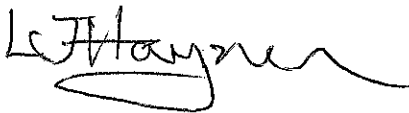


Date: 1st March 2026

Name: Mr L Haynes

Role: Secretary of the Managing Trustees of Wesley Methodist Church, Chester

Signature:



Date: 1st March 2026

WESLEY METHODIST CHURCH, CHESTER

APPENDIX A: CHURCH COUNCIL MEMBERSHIP (i.e. MANAGING TRUSTEES): from 01.09.24 to date

MEMBERSHIP CATEGORY		NAME (as at 01.09.24)	CHANGES SINCE 01.09.24
Ministers		Revd Neil Stacey Deacon Suzanne Sale	
Church Stewards		Heather Walker David Clough David Acquaye Sarah Pearson Heather Pearson Denise Kingsnorth Helen Johnson Pauline Goodlad Victoria Evans	Resigned 31.08.25 Resigned as Steward 31.08.25 Resigned 31.12.25 Appointed 01.09.25 Appointed 01.01.26
Church Safeguarding Co-ordinator		Jane Krause	
Church Treasurer		Shirley Stacey	
Secretary of Church Council		Leyland Haynes	
Admin. Committee Secretary		Brian Heald	
Property Steward		Stephen Bowden Ian Evans	Resigned 22.01.25 Appointed 22.01.25
Secretary of Pastoral Committee		Gillian Langrick	
Junior Church Liaison			
Circuit Steward Representative		Gill Townsend Simon Kelly	Resigned 31.08.25 Appointed 01.09.25
Not less than 6 and not more than 15 representatives elected by the annual General Church Meeting (who are members of the Church)	1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.	Malcolm Pearson Andrew Ramsey Derek Fry Angela Macquiban Chris Royton Terry Green Pauline Goodlad Mark Gant Michael Haynes Ian Evans David Clough	Resigned 31.08.25 Church Steward from 01.09.25 Property Steward from 22.01.25 GCM Rep. from 01.09.25

WESLEY METHODIST CHURCH, CHESTER

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£	£
Income							
Income relating to the Church	4	107,865	14,732	59	-	122,656	163,957
Fundraising Income	5	36,714	-	-	-	36,714	33,454
Interest & Investment Income	6	11,453	-	43	-	11,496	9,868
Income supporting the Mission of the Church	7	2,841	-	926	-	3,767	4,155
Other Charitable Income	8	1,789	-	1,461	-	3,250	5,833
Other Income	9	48,529	-	-	-	48,529	42,780
Trading Income	10	83,390	-	-	-	83,390	76,353
Total income		292,581	14,732	2,490	-	309,804	336,400
Expenditure							
Expenditure relating to the Church	11	134,018	49,660	-	-	183,678	156,113
Fundraising Expenditure	12	8,761	-	-	-	8,761	8,841
Interest & Investment costs		712	-	-	-	712	616
Expenditure on the Mission of the Church	13	6,463	74	1,200	-	7,737	6,941
Other Charitable Expenditure	14	5,427	4,910	743	-	11,079	11,635
Other Expenditure		1,814	-	-	-	1,814	1,463
Depreciation	15/20	386	-	-	-	386	281
Trading Expenditure	15	76,742	-	-	-	76,742	70,277
Total expenditure		234,322	54,644	1,943	-	290,909	256,167
Gains/(losses) on monetary Investments		-	-	-	760	760	1,438
Gains/(losses) on investment properties		-	-	-	-	-	-
Net income/(expenditure)		58,259	39,911	547	760	18,135	81,672
Transfers between funds	16	-	60,156	81,156	-	21,000	-
Gains/(losses) on Fixed Assets	20	-	-	-	-	-	-
Net movement in funds		-	1,897	41,245	547	21,760	18,135
Total funds brought forward		822,887	181,928	10,020	41,603	1,056,437	974,765
Total funds carried forward		820,989	223,173	10,567	19,843	1,074,572	1,056,437

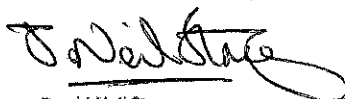
The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESLEY METHODIST CHURCH, CHESTER

Balance Sheet as at 31 August 2025

	Notes to the Accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£	£
Fixed Assets	20						
Church building and other property		754,508	-	-	-	754,508	753,862
Investment properties		-	-	-	-	-	-
Investments	23	-	-	-	19,843	19,843	41,603
Total fixed assets		754,508	-	-	19,843	774,352	795,465
Current Assets							
Debtors and prepayments	21	14,722	-	-	-	14,722	15,053
Stock		1,286	-	-	-	1,286	1,342
Central Finance Board Deposits		32,107	223,173	7,353	-	262,633	221,477
Cash at Bank and in hand		29,885	-	3,214	-	33,099	38,263
Total current assets		78,000	223,173	10,567	-	311,740	276,135
Current liabilities							
Creditors (under 1 yr)	22	11,042	-	-	-	11,042	14,809
Total current liabilities		11,042	-	-	-	11,042	14,809
Net current assets/liabilities		66,957	223,173	10,567	-	300,697	261,326
Total assets less current liabilities		821,466	223,173	10,567	19,843	1,075,049	1,056,791
Provision for liabilities	22	477	-	-	-	477	354
Net assets		820,989	223,173	10,567	19,843	1,074,572	1,056,437
Funds of the Church							
General Fund (Unrestricted)		820,989				820,989	822,887
Designated Funds (Unrestricted)			223,173			223,173	181,928
Total Unrestricted Funds						1,044,162	1,004,815
Restricted Funds				10,567		10,567	10,020
Endowment Funds					19,843	19,843	41,603
Total Funds		820,989	223,173	10,567	19,843	1,074,572	1,056,437

The Financial Statements were approved by the Managing Trustees and authorised for issue on 1st March 2026 and are signed on behalf of the Managing Trustees by



Revd J Neil Stacey
Date: 1st March 2026

WESLEY METHODIST CHURCH, CHESTER

Cash flow statement for the year ended 31 August 2025

Statement of cash flows	2025 £
Cash from operating activities	
Net cash used in operating activities, as below	36,212
Cash flows from investing activities	
Dividends, interest and rents from investments	- 20,188
Purchase of property, plant and equipment	- 1,032
Acquisition/disposal of Investments	21,000
Net cash provided by investing activities	- 220
Cash flows from financing activities	
Transfer between funds	-
Net cash used in financing activities	-
Change in cash and cash equivalents in the reporting period	35,992
Cash and cash equivalents at 1 September 2024	259,740
Cash and cash equivalents at 31 August 2025	295,732
Reconciliation of net income to net cash flow from operating activities	
Net income for the reporting period (per SOFA)	18,135
Adjustments for:	
Depreciation and amortisation charges	386
Dividends, interest and rents from Investments	20,188
Gains/(losses) on investments	760
Decrease/(increase) in stocks	56
(Increase)/decrease in debtors	332
Increase/(decrease) in creditors	- 3,767
Increase/(decrease) in long term liabilities	123
Net cash used in operating activities	36,212
Analysis of cash and cash equivalent	
Cash in hand and bank balances	33,099
Short term deposit (less than 3 months)	262,633
Total cash and cash equivalents	295,732

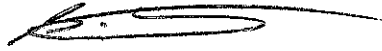
WESLEY METHODIST CHURCH, CHESTER

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Managing Trustees of Wesley Methodist Church, Chester.

Signature of Treasurer



Name

S Stacey

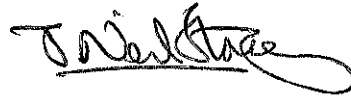
Address

35 Vincent Drive, Westminster Park,
Chester, CH4 7RQ

Presentation to the Managing Trustees at a Church Council Meeting for Approval

I confirm that the Accounts were presented to the Managing Trustees at a Church Council Meeting and were approved on 1st March 2026.

Signature of Chair of meeting



Name

Revd J N Stacey

Date

1st March 2026

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011 and its constitution. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

STATEMENT OF DISCLOSURE TO THE INDEPENDENT EXAMINER

- a) So far as the Trustees are aware, there is no relevant information of which the independent examiner is unaware and;
- b) The Trustees have taken all the steps that ought to have been taken as trustees in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Wesley Methodist Church
St John Street
Chester, CH1 1 DA

S Stacey
Treasurer
1st March 2026

WESLEY METHODIST CHURCH, CHESTER



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Wesley Methodist Church

On accounts for the year ended

31st August 2025

Charity no
(if any)

1138016

Set out on pages

1 to 26

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

B. Talbot

Date:

5-3-2026

Name:

Mr Barry Talbot

Relevant professional qualification(s) or body (if any):

FCCA

Address:

Clear Accountancy (Inc Nira Smith Accounts) Limited
e-innovation Centre, Priorslee

WESLEY METHODIST CHURCH, CHESTER

Telford, TF2 0FT

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CG32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

WESLEY METHODIST CHURCH, CHESTER

NOTES TO THE ACCOUNTS: YEAR ENDED 31 AUGUST 2025

1. Basis of accounting and accounting policies

1.1 Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* 2015.

1.2 Basis

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))*. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Its related company is Wesley Coffee Bar, a company limited by guarantee, which operates a café on the Wesley Methodist Church premises. Its directors are appointed by Wesley Methodist Church Council and ultimate control lies with the Managing Trustees of Wesley Methodist Church.

These accounts have been prepared on the basis of historical cost except that fixed assets are shown at valuation or cost of acquisition less accumulated depreciation and investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities. The accounts have been prepared on a going concern basis.

1.3 Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in Pound Sterling, rounded to the nearest pound. Rounding differences should be ignored. Where the content of this year's accounts is different from that of the previous year, the comparative year's numbers have been adjusted and restated to be in the same format and on the same basis.

1.4 Going concern

To the best of their knowledge and belief the trustees confirm that there are no material uncertainties that would call into question the Church's financial viability for at least 12 months from the date of approval of these accounts.

1.5 Consolidation

These accounts are the consolidated accounts of Wesley Methodist Church, Chester and Wesley Coffee Bar. Where cross-charging has taken place, these have been eliminated upon consolidation.

1.6 Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will be forthcoming.

1.7 Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Church to pay out resources.

1.8 Capital Commitments

On 31st August 2025 there were no outstanding commitments.

WESLEY METHODIST CHURCH, CHESTER

1.9 Tangible fixed assets

The Trustees for Methodist Church Purposes are custodian trustee for the church land and premises, which is a Model Trust property, and they hold the freehold title.

The Trustees of Wesley Methodist Church, Chester's policy is to value the freehold property on the basis of a market valuation, prepared by an independent chartered surveyor and to base value the organ on the lower of its historic purchase cost or net realisable value. The historical cost of the building is not known to the Trustees. A market valuation was undertaken by Savills in March 2019 which valued the freehold property at £750,000, and in the opinion of the Trustees this valuation is still reasonable. The value of the organ was re-stated in 2017/18 to a historic purchase cost as this also equated to its net realisable value. Fixtures, Fittings and Equipment individually costing more than £5,000 are now capitalised and written off on a straight-line basis over the useful life of the asset. The useful lives will depend on the nature of the asset acquired. The consolidated financial statements reflect the assets owned by Wesley Coffee Bar. The depreciation policy is shown within the separate accounts for Wesley Coffee Bar.

1.10 Investments

The investments are in monetary assets and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 19 below.

1.11 Stock

Stock is valued at the lower of cost and net realisable value.

1.12 Basic Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

1.13 Bank and Cash

The liquid funds of bank balances and deposit account balances are shown at the realisable values.

1.14 Debtors and Prepayments

Debtors and Prepayments are stated at the amounts owed to or prepaid by the Church and Wesley Coffee Bar.

1.15 Creditors

Creditors are amounts owed by the Church and Wesley Coffee Bar and are measured at the cash or other consideration expected to be paid.

1.16 Funds

Wesley Methodist Church, Chester has a number of Funds; General Fund (unrestricted), Designated Funds (unrestricted), Designated Funds (restricted) and Endowment Funds (restricted). Wesley Coffee Bar is included in the General Fund in these consolidated accounts. Any surpluses on the General Fund in excess of the required 6 months' expenditure are usually transferred to the Designated Funds (unrestricted), which have been established to provide for the long-term maintenance of the building.

1.17 Tax

Being a charity Wesley Methodist Church does not pay corporation tax. It does claim Gift Aid on donations. Wesley Coffee Bar does pay corporation tax on any profits.

WESLEY METHODIST CHURCH, CHESTER

2. Independent Examination

Accruals have been made for the fee for the independent examination in the sum of £1,531 (2024: £1,531) for the year, to include reviewing the statutory accounts of Wesley Coffee Bar.

3. Glossary of Terms

CFB:	The Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities
Church:	Wesley Methodist Church, Chester
Circuit:	The North Cheshire Methodist Circuit
HMRC:	His Majesty's Revenue and Customs
LPWGS:	Listed Places of Worship Grant Scheme
SOFA:	Statement of Financial Activities
SORP:	Statement of Recommended Practice
TMCP:	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds
WMC:	Wesley Methodist Church, Chester
WCB:	Wesley Coffee Bar

WESLEY METHODIST CHURCH, CHESTER

4 Income Relating to the Church

Collections (including gift aid)

Donations

Grants

Regenerate Project

Other

Total

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
101,291				101,291	104,506
4,247				4,247	16,559
2,302	14,732			17,034	4,732
		59		59	150
25	0			25	38,010
107,865	14,732	59	-	122,656	163,957

Grants totalling £5,742 relate to monies received from the Department for Culture, Media & Sport under the Listed Places of Worship Grant Scheme which funds VAT costs on eligible repairs to listed buildings used as places of worship.

Other Grants relate to generous donations towards energy efficiency works carried out during the year.

The Chester and Stoke-on-Trent Methodist District	£4,000
The Ursula Keyes Trust	£2,500
The North Cheshire Methodist Circuit	£2,000
The Benefact Trust	£1,800
Chester Community Energy	£992

In 2021 churches were encouraged to make donations to the Methodist Church Pension Reserve Fund in response to the pension deficit identified by actuarial valuations. In response to that appeal Wesley made a donation of £35,000 from contingency funds. Since then further valuations have confirmed that better than expected performance has resulted in the projected deficits being reduced. The 2024 Methodist Conference therefore resolved to return the donations made, with interest. The amount of £37,995 is shown as other income in 2024.

5 Fundraising Income

Concerts

Other

Total

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
36,425				36,425	33,101
290				290	353
36,714	-	-	-	36,714	33,454

6 Interest & Investment Income

Bank Interest

Investment Income

Total

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
10,684				10,684	8,629
768		43		812	1,239
11,453	-	43	-	11,496	9,868

Cash surplus to immediate requirements is deposited with the Central Finance Board of the Methodist Church. Investments are managed by the Methodist Trustees for Church Purposes.

WESLEY METHODIST CHURCH, CHESTER

7 Income supporting the Mission of the Church

Benevolent activities
Work with the disadvantaged
Grants
Work with Children
Church Fellowships
Other
Total

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
		777		777	525
		-		-	150
				-	-
2,410				2,410	2,342
432		149		581	175
-				-	964
2,841	-	926	-	3,767	4,155

8 Other Charitable Income

Donations

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
1,789		1,461		3,250	5,833
1,789	-	1,461	-	3,250	5,833

9 Other Income

Lettings
Wayleaves and licences
Other

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
35,260				35,260	28,012
13,269				13,269	14,668
-				-	100
48,529	-	-	-	48,529	42,780

10 Trading Income

Wesley Coffee Bar

Total

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
83,390				83,390	76,353
83,390	-	-	-	83,390	76,353

Wesley Coffee Bar is company limited by guarantee which operates a Café on the Wesley Methodist Church premises. Its directors are members of the Methodist Church and ultimate control lies with the Managing Trustees of Wesley Methodist Church. The income represents the sales of Wesley Coffee Bar plus 2 grants of £1,000 from The Ryilance and Smith Charitable Trust and £300 from a customer of the Café.

WESLEY METHODIST CHURCH, CHESTER

11 Expenditure relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Assessment to the Methodist Church	50,863				50,863	56,616
Utilities	17,434				17,434	19,541
Cleaning	10,992				10,992	11,392
Insurance	5,874				5,874	5,685
Maintenance	16,697	49,660			66,357	23,808
Office	2,188				2,188	2,366
Organ Restoration		-			-	22
Project Regenerate					-	-
Church Centre	23,118				23,118	20,673
Other	6,852				6,852	16,010
Total	134,018	49,660	-	-	183,678	156,113

2025 maintenance costs include the costs of the solar panel and battery project undertaken during the year as well as the installation of double glazed windows.

12 Fundraising Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Concerts	8,761				8,761	8,841
Other						-
Total	8,761	-	-	-	8,761	8,841

13 Expenditure on the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Mission Development					-	-
Benevolent activities			200		200	146
Work with the disadvantaged	200		1,000		1,200	416
Work with Children	6,263				6,263	5,332
Church Fellowships					-	-
Other	-	74			74	1,048
Total	6,463	74	1,200	-	7,737	6,941

14 Other Charitable Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Donations to Charities	1,789	4,910	743		7,441	8,001
Donations to the Methodist Church	3,638				3,638	3,634
Total	5,427	4,910	743	-	11,079	11,635

WESLEY METHODIST CHURCH, CHESTER

15 Trading Expenditure

Wesley Coffee Bar

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
77,128				77,128	70,558
77,128	-	-	-	77,128	70,558

The expenditure represents the total supply, wages and administration costs of Wesley Coffee Bar.

16 Transfer Between Funds

To General Fund (unrestricted)
To Designated Funds (unrestricted)
To Designated Funds (restricted)
From General Fund (unrestricted)
From Endowment Funds
From Designated Funds (restricted)
From Designated Funds (unrestricted)

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£		£	£
				-	-
	81,156			81,156	42,785
				-	-
60,156				60,156	42,785
			21,000	21,000	
		-		-	-
				-	-
60,156	81,156	-	21,000	0	-

17 Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting
Number of trustees who were paid expenses

2025 2024

Total amount paid

£ 1,090 £ 1,210

None of the trustees is an employee of the Church. The payments are to two trustees in respect of an honorarium and fees for playing the organ.

18 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

2025 2024
£ £
1,638 1,638

19 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer's National Insurance costs
Pension costs
Total staff costs

2025 2024
£ £
87,427 78,217
566 -
3,324 3,003
91,316 81,220

Average number of staff employed during the year were:

6 6

There were no employees earning above £60,000 per year and no key management personnel received any benefits for their services to the charity.

WESLEY METHODIST CHURCH, CHESTER

20 Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings	Other non investment land and buildings	Investment properties (land and buildings)	Other fixed assets	Fixtures, fittings and equipment	Total 2025
	£	£	£	£	£	£
Balance brought forward	750,000			2,000	37,808	789,808
Additions					1,032	1,032
Revaluation						-
Disposals						-
Transfers						-
Balance carried forward	750,000	-	-	2,000	38,840	790,840
Accumulated depreciation						
Balance brought forward					35,946	35,946
Depreciation charge for year					386	386
Revaluations						-
Disposals						-
Transfers						-
Balance carried forward	-	-	-	-	36,332	36,332
Net book value						
Brought forward	750,000	-	-	2,000	1,862	753,862
Carried forward	750,000	-	-	2,000	2,508	754,508

The valuation of land and buildings is based on an external valuation carried out in March 2019 based on the market value. In the opinion of the Trustees this valuation is still reasonable. The historical cost is not known to the Trustees. The organ is valued on its net book value, calculated on the original cost adjusted for material expenditure on the organ.

21 Debtors and Prepayments

	General Fund (Unrestricted)	Designated Funds (unrestricted)	Designated Funds (restricted)	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Wesley Methodist Church					-	
Circuit assessment prepayment	14,294				14,294	14,703
Other	75				75	-
Wesley Coffee Bar						
Trade Debtors					-	-
Prepayments	353				353	350
	14,722	-	-	-	14,722	15,053

The Wesley Methodist Church Circuit Assessment is paid quarterly in advance

WESLEY METHODIST CHURCH, CHESTER

22 Creditors and Provisions

Creditors (under 1 yr)

Wesley Methodist Church

Independent Examiner's Fees

Other

Cheshire West (Deferred Income)

Wesley Coffee Bar

Trade Creditors

Independent Examiner's Fees

Wages Accrual

Holiday Accrual

Corporation Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
1,229				1,229	1,229
414				414	2,392
8,000				8,000	8,500
0				0	596
302				302	302
969				969	590
120				120	1,195
9				9	5
11,042	-	-	-	11,042	14,809

Provision for liabilities

Wesley Coffee Bar

Deferred Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
£	£	£	£	£	£
477				477	354
477	-	-	-	477	354

23 Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property.

Analysis of investment movements

Change in investment values

Market value at beginning of year

New Investments

Disposal of Investments

Interest earned

Interest paid

TMCP costs

Gains/(losses) on Investments

Market value at end of year

COIF Charities Investment Fund	TMCP Fund 11226A	TMCP Fund 11226B	TMCP Fund 11480	Total 2025	Total 2024
£	£	£	£	£	£
16,762	1,615	808	22,418	41,603	28,840
				-	11,325
			21,000	21,000	-
463	34	17	379	893	1,277
- 463	- 29	- 14	- 306	- 812	- 1,239
-	- 5	- 3	- 73	- 81	- 38
- 764	3	1	-	760	1,438
15,998	1,618	809	1,418	19,843	41,603

Investments totalling £21,000 were disposed of to partly fund the energy efficiency works undertaken during the year.

WESLEY METHODIST CHURCH, CHESTER

24. Central Finance Board (CFB) and Cash at Bank

The Church has current accounts at Lloyds Bank plc and the Co-operative Bank plc, authorised institutions. The sums held on those accounts are immediately available. In addition, the Church has deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. The Church has no other financial instruments. These sums are viewed as being liquid and are shown as Current assets on the Balance Sheet.

24.1 Designated Funds (unrestricted) – balance £223,173 on 31 August 2025 (2024: £181,928)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

- Contingency Fund: balance £204,461 (2024: £164,875) is available to meet long-term maintenance of the Church premises.
- Designated Supplementary Music Fund: balance £4,240 (2024: £4,240). The last major overhaul of the Church organ was undertaken in 2022.
- Wesley Mission Fund: balance £3,474 (2024: £2,906) to resource and support Wesley's Chester City Centre mission initiatives as agreed by Wesley's Trustees.
- Stewardship Fund: balance £10,998 (2024: £9,907) to support Wesley's outreach.

24.2 Restricted Fund - balance £10,567 on 31 August 2025 (2024: £10,020)

These funds are to serve specific purposes and are restricted by a document, deed or resolution of the Managing Trustees of Wesley Methodist Church, Chester to that purpose alone. These funds comprise:

- Regenerate! Fund: balance £4,291 (2024: £4,232) was established to hold the monies raised to undertake the Regenerate! Project. The project is complete.
- Benevolent Funds: balance £3,319 (2024: £2,699) provides support for those in need.
- Ukrainian Meet Ups Fund: balance £17 (2024: £1,017) supports refugees from Ukraine.
- Kimbilio Support Fund: balance £2,791 (2024: £2,072) raises money to support a young woman in Democratic Republic of the Congo through higher education.
- Open Table Fund: balance £149 (2024: Nil) supports the work of the inclusive Open Table community.

25. Related Party Transactions

	Description	Total 2025	Total 2024
		£	£
Methodist Insurance	Insurance policy premiums	5,874	5,685
North Cheshire Methodist Circuit	Annual Assessment	50,863	56,616
Methodist City Centre Network	Donations	50	50
Action For Children	Donations	157	154
All We Can	Donations	1,087	180
Methodist Homes	Donations	-	70
Fund for World Mission	Donations	84	88
Fund for World Mission	Easter Offering	619	530
Fund for World Mission	Annual Stewardship grant	2,568	2,565
Mission in Britain	Annual Stewardship grant	642	641
Fund for Property	Annual Stewardship grant	428	428
Methodist Church Pension Fund	Refund	-	37,995
		62,372	29,012

All these organisations are independent of Wesley Methodist Church but come under the umbrella of The Methodist Church in Great Britain.

WESLEY METHODIST CHURCH, CHESTER

26. Controlling Interest

As Wesley Methodist Church is part of the Methodist Connexion in Great Britain, ultimate control rests with the Methodist Connexion.

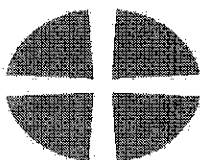
27. Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. At Wesley Methodist Church, many members contribute to its mission and activities. We are grateful to all of them for their help and commitment. No attempt has been made by this Church to value the non-monetary contributions to the Church in monetary terms.

WESLEY METHODIST CHURCH

England & Wales - Charity number 1138016

Accounts



THE METHODIST CHURCH
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
(ACCRUALS BASIS)
for the year ended 31 August 2024

Wesley Methodist Church, Chester

Registered Charity - Registration number

1138016

North Cheshire Circuit	Circuit No	11/1
------------------------	------------	------

Ministers

Revd J Neil Stacey
Deacon Suzanne Sale

Stewards

Heather Walker
David Clough
David Acquaye
Sarah Pearson
Heather Pearson

Church Treasurer

Shirley Stacey

WESLEY METHODIST CHURCH, CHESTER

TRUSTEES ANNUAL REPORT TO THE CHARITY COMMISSION FOR WESLEY METHODIST CHURCH, CHESTER (CHARITY NO. 1138016): YEAR ENDING 31st AUGUST 2024

SECTION 1: OVERVIEW REPORT

1. Introduction

Wesley Methodist Church Chester has the working name of The Wesley Church Centre; it is simply known as 'Wesley' by many people locally. The charitable objects are those of the Methodist Church, and include commitment to Christian service through worship, prayer and community involvement, which provides significant public benefit.

2. Wesley's Mission Statement

As part of the Methodist Church, Wesley's mission is: **"To proclaim and affirm our conviction of God's love in Christ for us and for all the world; and renew confidence in God's presence and action in the world and in the church."**

The Wesley family is gathered from all over Chester and beyond. Our premises themselves form a primary point of connection with each other, and our particular calling arises from their location in the heart of the city.

We are called:

- to open the Wesley Church Centre as a resource for all;
- to encounter and engage with people beyond our fellowship's margins; and so
- to make new relationships with individuals, groups and organisations.

We aim to create a space of warmth and openness in which we can:

- offer **hospitality** to those coming into the city centre
- sensitively offer friendship, a sense of **belonging** and pastoral care
- offer opportunities for **worship, prayer and reflection**
- provide opportunities for personal, social and spiritual **development**
- promote action for **social justice** and transformation
- form **pathways** to engagement in Christian community and to faith commitment

3. Review of Wesley Church Centre Life: 1st September 2023 to 31st August 2024

3.1 Sunday Worship, Weekday Activities and Church Life

Wesley's membership as of 1st September 2024 was 117. Sunday morning worship continued throughout the year in a hybrid format i.e. worship in the building together with online participation by Zoom. In the course of the year the average number of people attending worship remained consistent. Wesley's junior church ('SPLAT!') met occasionally during the year, although numbers continued to reduce.

Wesley is a member of the national Inclusive Church Network, preaches a strong message of inclusion and extends a welcome to all. An ecumenical 'Open Table' monthly Sunday evening communion service for the LGBTQIA+ community and their supporters continued throughout the year. In August 2024 the first same sex marriage was celebrated at Wesley.

WESLEY METHODIST CHURCH, CHESTER

Sunday evening meditative services, 'Quiet Space', also took place monthly throughout the year.

A number of midweek bible studies, fellowship meetings, discussion groups and other learning opportunities took place throughout the year.

Revd Claire Heald continued to co-ordinate the Wesley pastoral care team during the year with telephone calls and visits being made where needed.

3.2 Centre Activities

3.2.1 To Open the Wesley Church Centre as a Resource for All

Wesley continued to be valued as a place of hospitality where conversation is always possible and where friendships can be made.

The Café run by Wesley Coffee Bar (Wesley's related 'limited by guarantee' company) continued to be the heart of Wesley's 'Open Door', Tuesday to Saturday. The Fair Trade Shop run by Chester Fair Trading Limited also played an important part in Wesley's community outreach and offering to visitors. Wesley is a Fair Trade Church, so is committed to using fair trade goods wherever reasonably practicable.

The number of people coming into the building during the week and those attending events has steadily increased. The Centre has been used by a wide range of organisations and community groups for many years; and during the year the number of lettings has also gradually increased.

3.2.2 To Encourage and Engage with People Beyond Our Fellowship's Margins

'Music at Wesley' once again ran 45 Tuesday lunchtime concerts between early September and mid July, together with 10 Saturday organ events and recitals and 1 evening orchestral concert in the year. The average concert attendance this year rose to 115. Wesley was also the venue for concerts given by the Chester Bach Singers, Chester Festival Chorus and an Icelandic choir.

Two plays were also performed at Wesley during the year to large and appreciative audiences: 'The Mistake' by Michael Mears about the Hiroshima atomic bomb in September 2023 and 'The Beloved Son' by Murray Watts about the life of Henri Nouwen, performed by Andy Harrison, in May 2024.

Community Bread Making sessions continued on Mondays, organised by the co-operative social enterprise 'Bread Together', in partnership with Wesley. As well as making bread these sessions provide much-valued opportunities for people to meet and build confidence, not least for those with a range of needs. On a number of Wednesdays in the year additional breadmaking sessions were held for a support group for autistic/neurodiverse adults.

The Wesley Crèche sessions continued on Thursday and Friday mornings, together with a Wesley run parent & toddler group on Wednesday mornings.

3.2.3 To Make New Relationships with Individuals, Groups and Organisations

Meet-up sessions for Ukrainian guests taking refuge from the war in Ukraine and their local hosts continued at Wesley monthly on Saturday afternoons until February. The sessions were run by Wesley volunteers and included the provision of refreshments, clothing, and toiletries as well as craft activities for the adults, games for the children and an opportunity to meet and make connections. Art classes and Ukrainian language classes for young children ran for a few weeks longer. Ukrainian charity fundraising events took place in October, December and August. The needs of Ukrainian refugees have changed since this work first began. The Wesley community has continued to be in touch with Ukrainian friends and has supported different initiatives as a sign of our commitment to them.

WESLEY METHODIST CHURCH, CHESTER

3.3 Church Premises

A new licence (agreed in August 2023) was completed in September with the Trustees for Methodist Church Purposes and Cheshire West and Chester Council, for a period of up to 3 years commencing on 14th August 2023. The licence permits the continued presence and use of the scaffolding erected in 2020 behind the church to support the collapsed section of the city walls, to carry the diverted city walls walkway and to facilitate the essential city walls repair.

In June Wesley Church Council approved a £48,400 project to install solar panels on the south facing section of worship area roof together with battery storage, and to replace the Church Centre windows fronting St John Street with double glazed windows.

In addition to general repairs and regular equipment servicing, the following projects were carried out during the year:

- External redecoration of the Wesley Church and Church Centre frontage to St John Street.
- Completion of the replacement of all regularly used light fittings in the Church Centre with LED lighting.
- Insulation improvements made to the crèche room ceiling and boiler room fittings.

Wesley achieved the A Rocha UK Silver Eco Church Award on 30th January 2024, based on the work spearheaded by Wesley's Eco Group.

4. Future Plans

Full implementation of the solar panel/double glazing improvement project is the main property priority for 2024/25.

Having achieved the silver award in 2023/24 we are continuing to work towards the achievement of a gold award from the A Rocha organisation as an Eco Church, and are hoping to become a recognised 'Church of Sanctuary' in 2024/25.

Following the 'Shaping our Future' consultation, a number of areas for further exploration and development were identified; and in 2024/25 we will be trialling some new initiatives to address these.

5. Conclusion

We have been pleased to see a consolidation of attendances, both in worship and in midweek activities, during the year. We continue to look for and develop partnerships with other churches and organisations in the city and beyond, and hope in the course of 2024/25 to discern further priorities for creative and sustainable mission.

WESLEY METHODIST CHURCH, CHESTER

SECTION 2: TRUSTEES ANNUAL REPORT ON FINANCE AND GOVERNANCE

2.1 BASIS OF PREPARATION AND LEGAL FRAMEWORK OF ACCOUNTS

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015), the Financial Reporting for Smaller Entities (effective 1 January 2015) and the Charities Act 2011. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Full Name of Charity / Church: **Wesley Methodist Church, Chester**

Registration Charity Number: **1138016**

Date of registration: **15th September 2010**

Main communication address: **Wesley Methodist Church, St John Street, Chester CH1 1DA**

The members of the Church Council of Wesley Methodist Church, Chester are the Charity Trustees. The membership is made up of Circuit Ministers, church office holders and representatives appointed by the church at the Annual General Church Meeting.

The full list of Church Council members, including changes during the financial year, are shown as Appendix A to this report.

Treasurer: **Mrs Shirley Stacey**

Independent Examiner: **Clear Accountancy (Inc. Nira Smith Accounts) Ltd**

Investment Bankers: **Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes**

WESLEY METHODIST CHURCH, CHESTER

2.2 GOVERNANCE

2.2.1 Aims and organisation

As registered with the Charity Commission (Charity no. 1138016):

Wesley is a Christian faith community offering regular Christian worship and community hospitality through its premises during the week, including arts and music events and exhibitions, cafe facilities (via its affiliated company, Wesley Coffee Bar), crèche and toddler groups, community bread making sessions and lettings to a variety of local groups.

2.2.2 Purposes of the Methodist Church

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local church or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

2.2.3 Main activities of the church

Wesley Methodist Church engages in a wide range of activities aimed at both its own members and the wider community:

- The celebration of God's love in worship and prayer.
- The organisation and resourcing of regular public acts of worship which aim to be open and accessible to all.
- The teaching of Christianity through sermons, courses and small groups.
- The conduct of baptisms, weddings and funerals.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of hospitality throughout the week through the Wesley Café.
- Provision of regular lunchtime and evening concerts and arts activities and events.
- Provision of community bread making sessions.
- Hosting of crèche and toddler groups.
- Provision of facilities for various organisations and community group meetings.

2.2.4 Public Benefit

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit which has been delivered in the areas of religious worship, community support, and other charitable activities.

2.2.5 Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Leadership Team which is made up of the Church Stewards, Treasurer and the Ministers.

WESLEY METHODIST CHURCH, CHESTER

Some of the Trustees are appointed ex officio as Circuit Ministers and the others are appointed as church role holders and as representatives by the annual General Church Meeting.

2.2.6 Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

2.2.7 Related Parties

The Church is part of the North Cheshire Methodist Circuit which is part of the Chester & Stoke-on-Trent Methodist District and is also accountable to the Methodist Conference.

2.2.8 Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

2.2.9 Safeguarding

The Methodist Church, along with the whole Christian community, believes each person has a value and dignity which comes directly from God's creation in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- The safeguarding and protection of all children, young people and adults when they are vulnerable.
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

Wesley Methodist Church, Chester commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

Wesley Methodist Church, Chester commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

WESLEY METHODIST CHURCH, CHESTER

2.2.10 Reserves Policy

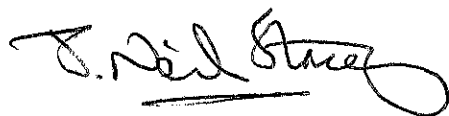
The Reserves Policy for the Church is to aim to hold a minimum sum in the General Fund equivalent to 6 months' non-discretionary expenditure based on the following year's budget. This should be sufficient to meet unforeseen items of expenditure and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Methodist Circuit. A separate and more detailed Reserves Policy document, updated annually, covers the policy of building provisions in contingency funds to cover for known major expenditures (e.g. Church Centre flat roof replacement) that are likely to be required in the next 5 years.

Signed on behalf of the Managing Trustees of Wesley Methodist Church, Chester

Name: Revd J N Stacey

Role: Chair of the Managing Trustees of Wesley Methodist Church, Chester

Signature:

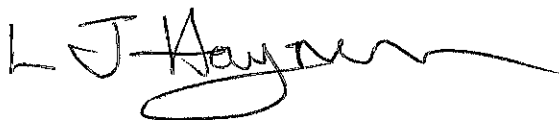


Date: 18th May 2025

Name: Mr L Haynes

Role: Secretary of the Managing Trustees of Wesley Methodist Church, Chester

Signature:



Date: 18th May 2025

WESLEY METHODIST CHURCH, CHESTER

APPENDIX A: CHURCH COUNCIL MEMBERSHIP (i.e. MANAGING TRUSTEES): from 1.9.23 to date

MEMBERSHIP CATEGORY		NAME (as at 1.9.23)	CHANGES SINCE 1.9.23
Ministers		Revd Neil Stacey Deacon Suzanne Sale	
Church Stewards		Heather Walker David Clough David Acquaye Sarah Pearson Heather Pearson Denise Kingsnorth Helen Johnson	Appointed 1.9.24 Appointed 1.9.24
Church Safeguarding Co-ordinator		Jane Krause	
Church Treasurer		Shirley Stacey	
Secretary of Church Council		Leyland Haynes	
Admin. Committee Secretary		Brian Heald	
Property Steward		Stephen Bowden Ian Evans	Resigned 22.1.25 Appointed 22.1.25
Secretary of Pastoral Committee		Gillian Langrick	
Junior Church Liaison			
Circuit Steward Representative		Gill Townsend	
Not less than 6 and not more than 15 representatives elected by the annual General Church Meeting (who are members of the Church)	1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.	Helen Haynes Malcolm Pearson Andrew Ramsey Derek Fry Angela Macquiban Jeremy Heald Chris Royton Terry Green Pauline Goodlad Mark Gant Michael Haynes Ian Evans	Resigned 14.7.24 Resigned 14.7.24 Appointed 14.7.24 Appointed 14.7.24 (Appointed Property Steward 22.1.25)

WESLEY METHODIST CHURCH, CHESTER

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£	£
Income							
Income relating to the Church	4	113,025	39,458	150	11,325	163,957	106,737
Fundraising Income	5	33,454	-	-	-	33,454	28,665
Interest & Investment Income	6	9,807	-	62	-	9,868	15,529
Income supporting the Mission of the Church	7	3,481	-	675	-	4,155	8,963
Other Charitable Income	8	3,019	-	2,813	-	5,833	3,545
Other Income	9	42,780	-	-	-	42,780	39,189
Trading Income	10	76,353	-	-	-	76,353	66,510
Total income		281,918	39,458	3,699	11,325	336,400	269,138
Expenditure							
Expenditure relating to the Church	11	149,233	6,880	-	-	156,113	148,540
Fundraising Expenditure	12	8,841	-	-	-	8,841	7,977
Interest & Investment costs		616	-	-	-	616	556
Expenditure on the Mission of the Church	13	6,539	248	155	-	6,941	11,948
Other Charitable Expenditure	14	6,653	4,241	741	-	11,635	7,966
Other Expenditure		1,463	-	-	-	1,463	1,546
Depreciation	20	281	-	-	-	281	604
Trading Expenditure	15	70,277	-	-	-	70,277	61,319
Total expenditure		243,902	11,369	896	-	256,167	240,456
Gains/(losses) on monetary Investments		-	-	-	1,438	1,438	369
Gains/(losses) on investment properties		-	-	-	-	-	-
Net income/(expenditure)		38,016	28,090	2,804	12,763	81,672	29,051
Transfers between funds	16	-	42,785	-	-	-	-
Gains/(losses) on Fixed Assets	20	-	-	-	-	-	-
Net movement in funds		-	42,785	-	-	-	-
Total funds brought forward		827,656	111,054	7,216	28,840	974,765	945,714
Total funds carried forward		822,887	181,928	10,020	41,603	1,056,437	974,765

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

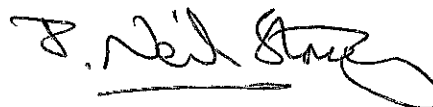
WESLEY METHODIST CHURCH, CHESTER

Balance Sheet as at 31 August 2024

	Notes to the Accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£	£
Fixed Assets							
Church building and other property	20	753,862	-	-	-	753,862	754,143
Investment properties		-	-	-	-	-	-
Investments	23	-	-	-	41,603	41,603	28,840
Total fixed assets		753,862	-	-	41,603	795,465	782,983
Current Assets							
Debtors and prepayments	21	15,053	-	-	-	15,053	17,040
Stock		1,342	-	-	-	1,342	1,359
Central Finance Board Deposits		35,000	179,094	7,383	-	221,477	148,106
Cash at Bank and in hand		32,792	2,834	2,637	-	38,263	29,137
Total current assets		84,187	181,928	10,020	-	276,135	195,641
Current liabilities							
Creditors (under 1 yr)	22	14,809	-	-	-	14,809	3,452
Total current liabilities		14,809	-	-	-	14,809	3,452
Net current assets/liabilities		69,378	181,928	10,020	-	261,326	192,190
Total assets less current liabilities		823,240	181,928	10,020	41,603	1,056,791	975,173
Provision for liabilities	22	354	-	-	-	354	407
Net assets		822,887	181,928	10,020	41,603	1,056,437	974,765
Funds of the Church							
General Fund (Unrestricted)		822,887				822,887	827,656
Designated Funds (Unrestricted)			181,928			181,928	111,054
Total Unrestricted Funds						1,004,815	938,710
Restricted Funds				10,020		10,020	7,216
Endowment Funds					41,603	41,603	28,840
Total Funds		822,887	181,928	10,020	41,603	1,056,437	974,765

The Financial Statements were approved by the Managing Trustees and authorised for issue on 18th May 2025 and are signed on behalf of the Managing Trustees by

Rev'd J Neil Stacey
Date: 18th May 2025



WESLEY METHODIST CHURCH, CHESTER

Cash flow statement for the year ended 31 August 2024

Statement of cash flows

Cash from operating activities

Net cash used in operating activities, as below

Cash flows from investing activities

Dividends, interest and rents from investments

Purchase of property, plant and equipment

Acquisition/disposal of Investments

Net cash provided by investing activities

Cash flows from financing activities

Transfer between funds

Net cash used in financing activities

Change in cash and cash equivalents in the reporting period

Cash and cash equivalents at 1 September 2023

Cash and cash equivalents at 31 August 2024

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period (per SOFA)

Adjustments for:

Depreciation and amortisation charges

Dividends, interest and rents from investments

Gains/(losses) on investments

Decrease/(increase) in stocks

(Increase)/decrease in debtors

Increase/(decrease) in creditors

Increase/(decrease) in long term liabilities

Net cash used in operating activities

Analysis of cash and cash equivalent

Cash in hand and bank balances

Short term deposit (less than 3 months)

Total cash and cash equivalents

2024

£

81,259

12,564

-

- 11,325

1,239

-

-

82,498

177,242

259,740

81,672

281

- 12,564

- 1,438

17

1,987

11,357

- 53

81,259

38,263

221,477

259,740

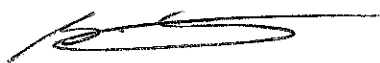
WESLEY METHODIST CHURCH, CHESTER

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Managing Trustees of Wesley Methodist Church, Chester.

Signature of Treasurer



Name

S Stacey

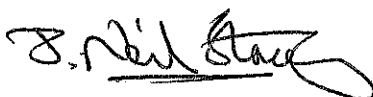
Address

35 Vincent Drive, Westminster Park,
Chester, CH4 7RQ

Presentation to the Managing Trustees at a Church Council Meeting for Approval

I confirm that the Accounts were presented to the Managing Trustees at a Church Council Meeting and were approved on 18th May 2025.

Signature of Chair of meeting



Name

Revd J N Stacey

Date

18th May 2025

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011 and its constitution. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

STATEMENT OF DISCLOSURE TO THE INDEPENDENT EXAMINER

- a) So far as the Trustees are aware, there is no relevant information of which the independent examiner is unaware and;
- b) The Trustees have taken all the steps that ought to have been taken as trustees in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Wesley Methodist Church
St John Street
Chester, CH1 1 DA

S Stacey
Treasurer
18th May 2025

WESLEY METHODIST CHURCH, CHESTER



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Wesley Methodist Church

On accounts for the year
ended

31st August 2024

Charity no
(if any)

1138016

Set out on pages

1 to 26

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

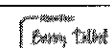
The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:


Barry Talbot

Date:

21-05-2025 | 17:38:36 BS

Name:

Mr Barry Talbot

Relevant professional
qualification(s) or body
(if any):

FCCA

WESLEY METHODIST CHURCH, CHESTER

Address:	Clear Accountancy (Inc Nira Smith Accounts) Limited
	e-Innovation Centre, Priorslee
	Telford, TF2 9FT

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

WESLEY METHODIST CHURCH, CHESTER

NOTES TO THE ACCOUNTS: YEAR ENDED 31 AUGUST 2024

1. Basis of accounting and accounting policies

1.1 Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* 2015.

1.2 Basis

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))*. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Its related company is Wesley Coffee Bar, a company limited by guarantee, which operates a café on the Wesley Methodist Church premises. Its directors are appointed by Wesley Methodist Church Council and ultimate control lies with the Managing Trustees of Wesley Methodist Church.

These accounts have been prepared on the basis of historical cost except that fixed assets are shown at valuation or cost of acquisition less accumulated depreciation and investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities. The accounts have been prepared on a going concern basis.

1.3 Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in Pound Sterling, rounded to the nearest pound. Rounding differences should be ignored. Where the content of this year's accounts is different from that of the previous year, the comparative year's numbers have been adjusted and restated to be in the same format and on the same basis.

1.4 Going concern

To the best of their knowledge and belief the trustees confirm that there are no material uncertainties that would call into question the Church's financial viability for at least 12 months from the date of approval of these accounts.

1.5 Consolidation

These accounts are the consolidated accounts of Wesley Methodist Church, Chester and Wesley Coffee Bar. Where cross-charging has taken place, these have been eliminated upon consolidation.

1.6 Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will be forthcoming.

1.7 Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Church to pay out resources.

1.8 Capital Commitments

On 31st August 2024 there were no outstanding commitments.

WESLEY METHODIST CHURCH, CHESTER

1.9 Tangible fixed assets

The Trustees for Methodist Church Purposes are custodian trustee for the church land and premises, which is a Model Trust property, and they hold the freehold title.

The Trustees of Wesley Methodist Church, Chester policy is to value the freehold property on the basis of a market valuation, prepared by an independent chartered surveyor and to base value the organ on the lower of its historic purchase cost or net realisable value. A market valuation was undertaken by Savills which valued the freehold property at £750,000. The value of the organ was re-stated in 2017/18 to a historic purchase cost as this also equated to its net realisable value. Fixtures, Fittings and Equipment individually costing more than £5,000 are now capitalised and written off on a straight-line basis over the useful life of the asset. The useful lives will depend on the nature of the asset acquired. The consolidated financial statements reflect the assets owned by Wesley Coffee Bar. The depreciation policy is shown within the separate accounts for Wesley Coffee Bar.

1.10 Investments

The investments are in monetary assets and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 19 below.

1.11 Stock

Stock is valued at the lower of cost and net realisable value.

1.12 Basic Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

1.13 Bank and Cash

The liquid funds of bank balances and deposit account balances are shown at the realisable values.

1.14 Debtors and Prepayments

Debtors and Prepayments are stated at the amounts owed to or prepaid by the Church and Wesley Coffee Bar.

1.15 Creditors

Creditors are amounts owed by the Church and Wesley Coffee Bar and are measured at the cash or other consideration expected to be paid.

1.16 Funds

Wesley Methodist Church, Chester has a number of funds; General Fund (unrestricted), Designated Funds (unrestricted), Designated Funds (restricted) and Endowment Funds (restricted). Wesley Coffee Bar is included in the General Fund in these consolidated accounts. Any surpluses on the General Fund in excess of the required 6 months' expenditure are usually transferred to the Designated Funds (unrestricted), which have been established to provide for the long-term maintenance of the building.

1.17 Tax

Being a charity Wesley Methodist Church does not pay corporation tax. It does claim Gift Aid on donations. Wesley Coffee Bar does pay corporation tax on any profits.

WESLEY METHODIST CHURCH, CHESTER

2. Independent Examination

Accruals have been made for the fee for the independent examination in the sum of £1,228 (2023: £1,458) for the year, to include reviewing the statutory accounts of Wesley Coffee Bar.

3. Glossary of Terms

CFB:	The Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities
Church:	Wesley Methodist Church, Chester
Circuit:	The North Cheshire Methodist Circuit
HMRC:	His Majesty's Revenue and Customs
LPWGS:	Listed Places of Worship Grant Scheme
SOFA:	Statement of Financial Activities
SORP:	Statement of Recommended Practice
TMCP:	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds
WMC:	Wesley Methodist Church, Chester
WCB:	Wesley Coffee Bar

WESLEY METHODIST CHURCH, CHESTER

4 Income Relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Collections (including gift aid)	104,506				104,506	103,014
Donations	5,234			11,325	16,559	13,377
Grants	3,269	1,463			4,732	-
Regenerate Project			150		150	321
Other	15	37,995			38,010	24
Total	113,025	39,458	150	11,325	163,957	116,737

The £11,325 donation shown under Endowment Funds relates to a generous bequest from the estate of a long standing church member.

The grants relate to monies received from the Department for Culture, Media & Sport under the Listed Places of Worship Grant Scheme which funds VAT costs on eligible repairs to listed buildings used as places of worship.

In 2021 churches were encouraged to make donations to the Methodist Church Pension Reserve Fund in response to the pension deficit identified by actuarial valuations. In response to that appeal Wesley made a donation of £35,000 from contingency funds. Since then further valuations have confirmed that better than expected performance has resulted in the projected deficits being reduced. The 2024 Methodist Conference therefore resolved to return the donations made, with interest. The amount of £37,995 is shown as other income under Designated funds (unrestricted).

5 Fundraising Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Concerts	33,101				33,101	28,353
Other	353				353	312
Total	33,454	-	-	-	33,454	28,665

6 Interest & Investment income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Bank Interest	8,629				8,629	4,826
Investment Income	1,176		62		1,239	703
Total	9,807	-	62	-	9,868	5,529

Cash surplus to immediate requirements is deposited with the Central Finance Board of the Methodist Church. Investments are managed by the Methodist Trustees for Church Purposes.

WESLEY METHODIST CHURCH, CHESTER

7 Income supporting the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Benevolent activities			525		525	1,829
Work with the disadvantaged			150		150	144
Grants					-	4,700
Work with Children	2,342				2,342	2,215
Church Fellowships	175				175	75
Other	964				964	-
Total	3,481	-	675	-	4,155	8,963

The restricted fund grant in 2023 relates to a grant from the Churches Urban Fund to support work with Ukrainian refugees.

8 Other Charitable Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Donations	3,019		2,813		5,833	3,545
Total	3,019	-	2,813	-	5,833	3,545

9 Other Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Lettings	28,012				28,012	33,115
Wayleaves and licences	14,668				14,668	5,668
Other	100				100	406
Total	42,780	-	-	-	42,780	39,189

10 Trading Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Wesley Coffee Bar	76,353				76,353	66,510
Total	76,353	-	-	-	76,353	66,510

Wesley Coffee Bar is a company limited by guarantee which operates a Café on the Wesley Methodist Church premises. Its directors are members of the Methodist Church and ultimate control lies with the Managing Trustees of Wesley Methodist Church. The income represents the sales of Wesley Coffee Bar.

WESLEY METHODIST CHURCH, CHESTER

11 Expenditure relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Assessment to the Methodist Church	56,616				56,616	65,311
Utilities	19,541				19,541	12,699
Cleaning	11,392				11,392	9,910
Insurance	5,685				5,685	5,426
Maintenance	16,950	6,858			23,808	22,892
Office	2,366				2,366	2,079
Organ Restoration		22			22	2,242
Project Regenerate					-	-
Church Centre	20,673				20,673	18,531
Other	16,010				16,010	9,451
Total	149,233	6,880	-	-	156,113	148,540

12 Fundraising Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Concerts	8,841				8,841	7,977
Other						-
Total	8,841	-	-	-	8,841	7,977

13 Expenditure on the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Mission Development					-	-
Benevolent activities			146		146	1,227
Work with the disadvantaged	407		9		416	5,306
Work with Children	5,332				5,332	4,915
Church Fellowships					-	-
Other	800	248			1,048	500
Total	6,539	248	155	-	6,941	11,948

14 Other Charitable Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Donations to Charities	3,019	4,241	741		8,001	4,396
Donations to the Methodist Church	3,634				3,634	3,570
Total	6,653	4,241	741	-	11,635	7,966

WESLEY METHODIST CHURCH, CHESTER

15 Trading Expenditure

Wesley Coffee Bar

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£	£
70,558				70,558	61,923
70,558	-	-	-	70,558	61,923

The expenditure represents the total supply, wages and administration costs of Wesley Coffee Bar.

16 Transfer Between Funds

To General Fund (unrestricted)
To Designated Funds (unrestricted)
To Designated Funds (restricted)
From General Fund (unrestricted)
From Designated Funds (restricted)
From Designated Funds (unrestricted)

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
£	£	£		£	£
				-	8,779
	42,785			42,785	5,630
				-	-
- 42,785				- 42,785	- 5,630
		-		-	-
				-	8,779
- 42,785	42,785	-	-	-	-

17 Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting
Number of trustees who were paid expenses

2024 2023

2 2

Total amount paid

£ 1,210 £ 1,180

None of the trustees is an employee of the Church. The payments are to two trustees in respect of an honorarium and fees for playing the organ.

18 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

2024 2023

£ 1,638 £ 1,550

19 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer's National Insurance costs
Pension costs
Total staff costs

2024 2023

£ 78,217 £ 68,968
- -
3,003 2,668
81,220 71,636

Average number of staff employed during the year were:

6 6

There were no employees earning above £60,000 per year and no key management personnel received any benefits for their services to the charity.

WESLEY METHODIST CHURCH, CHESTER

20 Tangible Fixed Assets

Cost or valuation

Balance brought forward

Additions

Revaluation

Disposals

Transfers

Balance carried forward

Accumulated depreciation

Balance brought forward

Depreciation charge for year

Revaluations

Disposals

Transfers

Balance carried forward

Net book value

Brought forward

Carried forward

Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets £	Fixtures, fittings and equipment £	Total 2024 £
750,000			2,000	37,808	789,808
				-	-
					-
					-
750,000	-	-	2,000	37,808	789,808
				35,665	35,665
				281	281
					-
					-
					-
-	-	-	-	35,946	35,946
750,000	-	-	2,000	2,143	754,143
750,000	-	-	2,000	1,862	753,862

The valuation of land and buildings is based on an external valuation based on the market value. The organ is valued on its net book value, calculated on the original cost adjusted for material expenditure on the organ.

21 Debtors and Prepayments

Wesley Methodist Church

Circuit assessment prepayment

Wesley Coffee Bar

Trade Debtors

Prepayments

General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Designated Funds (restricted) £	Endowment Funds £	Total 2024 £	Total 2023 £
				-	-
14,703				14,703	16,671
					-
					-
					-
350				350	370
15,053	-	-	-	15,053	17,040

The Wesley Methodist Church Circuit Assessment is paid quarterly in advance

WESLEY METHODIST CHURCH, CHESTER

22 Creditors and Provisions

Creditors (under 1 yr)

Wesley Methodist Church
Independent Examiner's Fees
Other
Cheshire West (Deferred Income)

Wesley Coffee Bar
Trade Creditors
Independent Examiner's Fees
Wages Accrual
Holiday Accrual
Corporation Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£	£
1,229				1,229	1,170
2,392				2,392	-
8,500				8,500	-
596				596	208
302				302	288
590				590	-
1,195				1,195	1,784
5				5	2
14,809	-	-	-	14,809	3,452

Provision for liabilities

Wesley Coffee Bar
Deferred Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2024	Total 2023
£	£	£	£	£	£
354				354	407
354	-	-	-	354	407

23 Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property.

Analysis of investment movements

Change in investment values

Market value at beginning of year
New Investments
Interest earned
Interest paid
TMCP costs
Gains/(losses) on investments
Market value at end of year

COIF Charities Investment Fund	TMCP Fund 11226A	TMCP Fund 11226B	TMCP Fund 11480	Total 2024	Total 2023
£	£	£	£	£	£
15,497	1,500	750	11,093	28,840	18,470
			11,325	11,325	10,000
452	45	23	757	1,277	712
- 452	- 41	- 21	- 725	- 1,239	- 703
-	- 4	- 2	- 32	- 38	- 9
1,264	116	58	-	1,438	369
16,761	1,616	808	22,418	41,603	28,840

WESLEY METHODIST CHURCH, CHESTER

24. Central Finance Board (CFB) and Cash at Bank

The Church has current accounts at Lloyds Bank plc and the Co-operative Bank plc, authorised institutions. The sums held on those accounts are immediately available. In addition, the Church has deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. The Church has no other financial instruments. These sums are viewed as being liquid and are shown as Current assets on the Balance Sheet.

24.1 Designated Funds (unrestricted) – balance £181,928 on 31 August 2024 (2023: £111,054)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

- Contingency Fund: balance £164,875 (2023: £95,503) is available to meet long-term maintenance of the Church premises.
- Designated Supplementary Music Fund: balance £4,240 (2023: £3,890). The last major overhaul of the Church organ was undertaken in 2022.
- Wesley Mission Fund: balance £2,906 (2023: £2,512) to resource and support Wesley's Chester City Centre mission initiatives as agreed by Wesley's Trustees.
- Stewardship Fund: balance £9,907 (2023: £9,149) to support Wesley's outreach.

24.2 Restricted Fund - balance £10,020 on 31 August 2024 (2023: £7,216)

These funds are to serve specific purposes and are restricted by a document, deed or resolution of the Managing Trustees of Wesley Methodist Church, Chester to that purpose alone. These funds comprise:

- Regenerate! Fund: balance £4,232 (2023: £4,082) was established to hold the monies raised to undertake the Regenerate! Project. The project is complete.
- Benevolent Funds: balance £2,699 (2023: £2,258) provides support for those in need.
- Ukrainian Meet Ups Fund: balance £1,017 (2023: £876). Supports the work of Wesley in supporting refugees from Ukraine.
- Kimbilio Support Fund: balance £2,072 (2023: Nil). This fund raises money to support a young woman in Democratic Republic of the Congo through higher education.

25. Related Party Transactions

	Description	Total 2024	Total 2023
		£	£
Methodist Insurance	Insurance policy premiums	5,685	5,426
North Cheshire Methodist Circuit	Annual Assessment	56,616	65,311
Methodist City Centre Network	Donations	50	50
Action For Children	Donations	154	156
All We Can	Donations	180	2,003
Methodist Homes	Donations	70	-
Fund for World Mission	Donations	88	-
Fund for World Mission	Easter Offering	530	288
Fund for World Mission	Annual Stewardship grant	2,565	2,520
Mission in Britain	Annual Stewardship grant	641	630
Fund for Property	Annual Stewardship grant	428	420
Methodist Church Pension Fund	Refund	- 37,995	-
		29,012	76,804

All these organisations are independent of Wesley Methodist Church but come under the umbrella of The Methodist Church in Great Britain.

WESLEY METHODIST CHURCH, CHESTER

26. Controlling Interest

As Wesley Methodist Church is part of the Methodist Connexion in Great Britain, ultimate control rests with the Methodist Connexion.

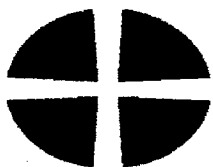
27. Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. At Wesley Methodist Church, many members contribute to its mission and activities. We are grateful to all of them for their help and commitment. No attempt has been made by this Church to value the non-monetary contributions to the Church in monetary terms.

WESLEY METHODIST CHURCH

England & Wales - Charity number 1138016

Accounts



THE METHODIST CHURCH
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

Wesley Methodist Church, Chester

Registered Charity - Registration number

1138016

North Cheshire Circuit	Circuit No	11/1
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Ministers

Revd J Neil Stacey
Deacon Suzanne Sale

Stewards

Mr Michael Haynes
Mrs Heather J Walker
Professor David Clough
Dr David Acquaye
Ms Sarah Pearson

Church Treasurer

Mrs Shirley Stacey

WESLEY METHODIST CHURCH, CHESTER

TRUSTEES ANNUAL REPORT TO THE CHARITY COMMISSION FOR WESLEY METHODIST CHURCH, CHESTER (CHARITY NO. 1138016): YEAR ENDING 31st AUGUST 2023

SECTION 1: OVERVIEW REPORT

1. Introduction

Wesley Methodist Church Chester has the working name of The Wesley Church Centre; it is simply known as 'Wesley' by many people locally. The charitable objects are those of the Methodist Church, and include commitment to Christian service through worship, prayer and community involvement, which provides significant public benefit.

2. Wesley's Mission Statement

As part of the Methodist Church, Wesley's mission is: **"To proclaim and affirm our conviction of God's love in Christ for us and for all the world; and renew confidence in God's presence and action in the world and in the church."**

The Wesley family is gathered from all over Chester and beyond. Our premises themselves form a primary point of connection with each other, and our particular calling arises from their location in the heart of the city.

We are called:

- to open the Wesley Church Centre as a resource for all;
- to encounter and engage with people beyond our fellowship's margins; and so
- to make new relationships with individuals, groups and organisations.

We aim to create a space of warmth and openness in which we can:

- offer **hospitality** to those coming into the city centre
- sensitively offer friendship, a sense of **belonging** and pastoral care
- offer opportunities for **worship, prayer and reflection**
- provide opportunities for personal, social and spiritual **development**
- promote action for **social justice** and transformation
- form **pathways** to engagement in Christian community and to faith commitment

3. Review of Wesley Church Centre Life: 1st September 2022 to 31st August 2023

3.1 Sunday Worship, Weekday Activities and Church Life

Deacon Suzie Sale joined Revd Neil Stacey on 1.9.22 to share in ministry at Wesley.

Wesley's membership at 1st September 2023 was 121. Sunday morning worship continued throughout the year in a hybrid format i.e. worship in the building together with online participation by Zoom and streaming to Facebook. Wesley's junior church ('SPLAT!') met fortnightly, although numbers continue to reduce.

Wesley is a member of the national Inclusive Church Network, preaches a strong message of inclusion and extends a welcome to all. An ecumenical 'Open Table' monthly Sunday evening communion service for the LGBTQIA+ community and their supporters continued throughout the year.

WESLEY METHODIST CHURCH, CHESTER

Sunday evening meditative services, 'Quiet Space', also took place monthly throughout the year.

A number of midweek bible studies, fellowship meetings, discussion groups and other learning opportunities took place throughout the year.

Revd Claire Heald continued to co-ordinate the Wesley pastoral care team during the year with telephone calls and visits being made where needed.

3.2 Centre Activities

3.2.1 To Open the Wesley Church Centre as a Resource for All

Wesley continued to be valued as a place of hospitality where conversation is always possible and where friendships can be made. Church centre footfall and event attendances continued to recover following the Covid-19 pandemic.

The Café run by Wesley Coffee Bar (Wesley's related 'limited by guarantee' company) continued to be the heart of Wesley's 'Open Door', Tuesday to Saturday. The Fair Trade Shop run by Chester Fair Trading Limited also played an important part in Wesley's community outreach and offering to visitors. Wesley is a Fair Trade Church, so is committed to using fair trade goods wherever reasonably practicable.

The letting of Wesley's rooms and spaces to a wide range of organisations and community groups also continued to grow during the year as other organisations recovered from the pandemic.

3.2.2 To Encourage and Engage with People Beyond Our Fellowship's Margins

'Music at Wesley' ran 45 Tuesday lunchtime concerts between early September and mid July, together with 10 Saturday organ events and recitals and 1 evening orchestral concerts in the year. The average concert attendance of 87, an increase of 10 on the previous year. Three organ events celebrated the completed restoration of Wesley's pipe organ and included a recital by Chester Cathedral's Director of Music, a five hour organ marathon by Wesley's organist and an Organ Day of recitals by local organists. These raised a total of £2.470 for the benefit of Christian Aid and Ukrainian relief efforts.

Community Bread Making sessions continued on Mondays, organised by the co-operative social enterprise 'Bread Together', in partnership with Wesley. People came to make new friendships, build confidence and to learn to make bread. They included adults and children, those with learning and/or physical disabilities, those recovering from mental health problems, addictions and homelessness. The activity was a valued resource for social care agencies and one-to-one care staff. On a number of Wednesdays in the year additional breadmaking sessions were held for a support group for autistic/neurodiverse adults.

The Wesley Crèche is Wesley's longest standing form of community outreach. Crèche sessions continued on Thursday and Friday mornings, together with a Wesley run parent & toddler group on Wednesday mornings.

3.2.3 To Make New Relationships with Individuals, Groups and Organisations

Meet-up sessions for Ukrainian guests taking refuge from the war in Ukraine and their local hosts continued throughout the year. The Saturday afternoon sessions were run by Wesley volunteers and included the provision of refreshments, clothing, and toiletries as well as craft activities for the adults, games for the children and an opportunity to meet and chat. In July the decision was taken to reduce sessions from weekly to monthly as it was felt that guests had become more integrated into their local communities and there was therefore no longer such a need for sessions to be available weekly. A 15 week, 4 hours per week, series of English lessons was also provided.

Grant support from the Benefact Trust/Church Urban Fund which supported these activities, as well as providing reconditioned bikes to Ukrainian guests, is gratefully acknowledged.

WESLEY METHODIST CHURCH, CHESTER

A Ukrainian Christmas Fair was held at Wesley in December, with Ukrainian food provided and Christmas traditions/carols shared with supporters and volunteers. A vigil was held by our local Ukrainian friends on February 24th to mark the first anniversary of the current conflict; attended by over 70 people.

3.3 Church Premises

In January 2023 Wesley engaged Inspired Efficiency Limited to conduct an energy audit of the Wesley premises and chart a path towards net zero carbon in future years. The trustees accepted their report and committed to implementing its short to medium term energy saving recommendations.

Apart from general repairs and regular equipment servicing, the following projects were carried out during the year:

- Replacement of the Church Centre's failing rear flat roof by one with a 'warm roof' specification.
- Replacement of the fire alarm system panel.
- Replacement of a quarter of the light fittings in the Church Centre with LED lighting.
- Fitting of power saving devices to the kitchen's five fridges and freezers.

The terms of a new scaffolding licence were agreed with the Trustees for Methodist Church Purposes and Cheshire West and Chester Council for a period of up to 3 years commencing in August 2023. This licence permits the continued presence and use of the scaffolding erected in 2020 behind the church to support the collapsed section of the city walls, to carry the diverted city walls walkway and to facilitate the essential city walls repair.

4. Future Plans

We are continuing to work towards the achievement of a silver award from the A Rocha organisation as an Eco Church.

The next steps recommended by the January 2023 energy audit are planned to be implemented in 2023/24, i.e.

- Further replacement of Church Centre light fittings with LED lighting.
- Enhanced insulation of the Crèche Room ceiling.
- Insulation of Boiler Room fittings.
- Exploration and definition of a project to fit a solar photovoltaic array to the south facing section of the Worship Area roof.

As indicated last year, Wesley began the process of reviewing mission priorities as well as the common life of the Wesley community as a whole during the course of the year. The ground work having been undertaken during the summer; the autumn will see a number of focus groups meeting to discuss issues under the banner of 'Shaping our Future'.

5. Conclusion

During 2022/23 we saw a very gradual increase in both Sunday worship attendance and midweek coffee bar footfall. It has, however, continued to be a challenge to re-establish the range of midweek activities that took place prior to the Covid lockdowns.

It is hoped that the outcome of the 'Shaping our Future' sessions will inform a review of Wesley's mission statement and help discern sustainable priorities for the future.

WESLEY METHODIST CHURCH, CHESTER

SECTION 2: TRUSTEES ANNUAL REPORT ON FINANCE AND GOVERNANCE

2.1 BASIS OF PREPARATION AND LEGAL FRAMEWORK OF ACCOUNTS

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015), the Financial Reporting for Smaller Entities (effective 1 January 2015) and the Charities Act 2011. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Full Name of Charity / Church: **Wesley Methodist Church, Chester**

Registration Charity Number: **1138016**

Date of registration: **15th September 2010**

Main communication address: **Wesley Methodist Church, St John Street, Chester CH1 1DA**

The members of the Church Council of Wesley Methodist Church, Chester are the Charity Trustees. The membership is made up of Circuit Ministers, church office holders and representatives appointed by the church at the Annual General Church Meeting.

The full list of Church Council members, including changes during the financial year, are shown as Appendix A to this report.

Treasurer: **Mrs Shirley Stacey**

Independent Examiner: **Integrity Partnership, Chartered Certified Accountants and Chartered Tax Advisers**

Investment Bankers: **Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes**

WESLEY METHODIST CHURCH, CHESTER

2.2 GOVERNANCE

2.2.1 Aims and organisation

As registered with the Charity Commission (Charity no. 1138016):

Wesley is a Christian faith community offering regular Christian worship and community hospitality through its premises during the week, including arts and music events and exhibitions, cafe facilities (via its affiliated company, Wesley Coffee Bar), crèche and toddler groups, community bread making sessions and lettings to a variety of local groups.

2.2.2 Purposes of the Methodist Church

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local church or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

2.2.3 Main activities of the church

Wesley Methodist Church engages in a wide range of activities aimed at both its own members and the wider community:

- The celebration of God's love in worship and prayer.
- The organisation and resourcing of regular public acts of worship which aim to be open and accessible to all.
- The teaching of Christianity through sermons, courses and small groups.
- The conduct of baptisms, weddings and funerals.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of hospitality throughout the week through the Wesley Café.
- Provision of regular lunchtime and evening concerts and arts activities and events.
- Provision of community bread making sessions.
- Hosting of crèche and toddler groups.
- Provision of facilities for various organisations and community group meetings.

2.2.4 Public Benefit

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit which has been delivered in the areas of religious worship, community support, and other charitable activities.

2.2.5 Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Leadership Team which is made up of the Church Stewards, Treasurer and the Ministers.

Some of the Trustees are appointed ex officio as Circuit Ministers and the others are appointed as church role holders and as representatives by the annual General Church Meeting.

WESLEY METHODIST CHURCH, CHESTER

2.2.6 Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

2.2.7 Related Parties

The Church is part of the North Cheshire Methodist Circuit which is part of the Chester & Stoke-on-Trent Methodist District and is also accountable to the Methodist Conference.

2.2.8 Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

2.2.9 Safeguarding

The Methodist Church, along with the whole Christian community, believes each person has a value and dignity which comes directly from God's creation in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- The safeguarding and protection of all children, young people and adults when they are vulnerable.
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

Wesley Methodist Church, Chester commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

Wesley Methodist Church, Chester commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

2.2.10 Reserves Policy

The Reserves Policy for the Church is to aim to hold a minimum sum in the General Fund equivalent to 6 months' non-discretionary expenditure based on the following year's budget. This should be sufficient to meet unforeseen items of expenditure and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Methodist Circuit. A separate and more detailed Reserves Policy document, updated annually, covers the policy of building provisions in contingency funds to cover for known major expenditures (e.g. Church Centre flat roof replacement) that are likely to be required in the next 5 years.

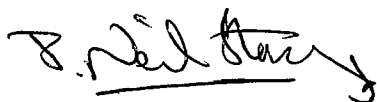
WESLEY METHODIST CHURCH, CHESTER

Signed on behalf of the Managing Trustees of Wesley Methodist Church, Chester

Name: Revd J N Stacey

Role: Chair of the Managing Trustees of Wesley Methodist Church, Chester

Signature:

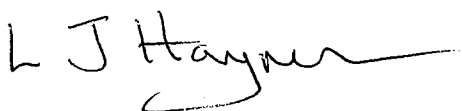
A handwritten signature in black ink, appearing to read 'J N Stacey', written over a horizontal line.

Date: 17th March 2024

Name: Mr L Haynes

Role: Secretary of the Managing Trustees of Wesley Methodist Church, Chester

Signature:

A handwritten signature in black ink, appearing to read 'L J Haynes', written in a cursive style.

Date: 17th March 2024

WESLEY METHODIST CHURCH, CHESTER

APPENDIX A: CHURCH COUNCIL MEMBERSHIP (i.e. MANAGING TRUSTEES): from 1.9.22 to date

MEMBERSHIP CATEGORY		NAME (as at 1.9.22)	CHANGES SINCE 1.9.22
Ministers		Revd Neil Stacey Deacon Suzanne Sale	Appointed 1.9.22
Church Stewards		Michael Haynes Heather Walker Prof. David Clough Dr David Acquaye Sarah Pearson Dr Heather Pearson	Resigned 31.8.23 Appointed 1.9.23
Church Safeguarding Co-ordinator		Jane Krause	
Church Treasurer		Shirley Stacey	
Secretary of Church Council		Leyland Haynes	
Admin. Committee Secretary		Brian Heald	
Property Steward		Stephen Bowden	
Secretary of Pastoral Committee		Gillian Langrick	
Junior Church Liaison			
Circuit Steward Representative		Gill Townsend	
Not less than 6 and not more than 15 representatives elected by the annual General Church Meeting <i>(who are members of the Church)</i>	1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15.	Helen Haynes Malcolm Pearson Andrew Ramsey Dr Derek Fry Julie O'Connell Laura Etheridge Angela Macquiban Jeremy Heald Chris Royton Terry Green Pauline Goodlad Dr Mark Gant Denise Kingsnorth	Resigned 2.7.23 Resigned 2.7.23 Appointed 2.7.23 Appointed 2.7.23

WESLEY METHODIST CHURCH, CHESTER

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£	£
Income							
Income relating to the Church	4	106,416	-	321	10,000	116,737	157,875
Fundraising Income	5	28,665	-	-	-	28,665	22,216
Interest & Investment Income	6	5,466	-	63	-	5,529	1,206
Income supporting the Mission of the Church	7	2,290	-	6,673	-	8,963	6,520
Other Charitable Income	8	3,545	-	-	-	3,545	3,780
Other Income	9	39,189	-	-	-	39,189	36,988
Trading Income	10	66,510	-	-	-	66,510	52,258
Total income		252,082	-	7,056	10,000	269,138	280,843
Expenditure							
Expenditure relating to the Church	11	131,973	16,567	-	-	148,540	302,134
Fundraising Expenditure	12	7,977	-	-	-	7,977	6,596
Interest & Investment costs		556	-	-	-	556	528
Expenditure on the Mission of the Church	13	5,015	500	6,433	-	11,948	6,192
Other Charitable Expenditure	14	7,115	852	-	-	7,966	7,520
Other Expenditure		1,546	-	-	-	1,546	1,333
Depreciation	20	604	-	-	-	604	934
Trading Expenditure	15	61,319	-	-	-	61,319	50,900
Total expenditure		216,105	17,918	6,433	-	240,456	376,138
Gains/(losses) on monetary investments		-	-	-	369	369	986
Gains/(losses) on investment properties		-	-	-	-	-	-
Net income/(expenditure)		35,977	- 17,918	623	10,369	29,051	- 96,281
Transfers between funds	16	3,149	- 3,149	-	-	-	-
Gains/(losses) on Fixed Assets	20	-	-	-	-	-	-
Net movement in funds		39,125	- 21,067	623	10,369	29,051	- 96,281
Total funds brought forward		788,531	132,121	6,593	18,470	945,714	1,041,996
Total funds carried forward		827,656	111,054	7,216	28,840	974,765	945,714

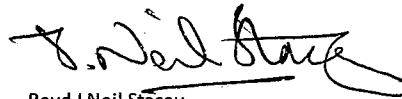
The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESLEY METHODIST CHURCH, CHESTER

Balance Sheet as at 31 August 2023

	Notes to the Accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£	£
Fixed Assets							
Church building and other property	20	754,143	-	-	-	754,143	754,747
Investment properties		-	-	-	-	-	-
Investments	23	-	-	-	28,840	28,840	18,470
Total fixed assets		754,143	-	-	28,840	782,983	773,217
Current Assets							
Debtors and prepayments	21	17,040	-	-	-	17,040	16,679
Stock		1,359	-	-	-	1,359	707
Central Finance Board Deposits		-	143,147	4,958	-	148,106	135,128
Cash at Bank and in hand		58,972	32,094	2,258	-	29,137	25,346
Total current assets		77,372	111,054	7,216	-	195,641	177,860
Current liabilities							
Creditors (under 1 yr)	22	3,452	-	-	-	3,452	4,840
Total current liabilities		3,452	-	-	-	3,452	4,840
Net current assets/liabilities		73,920	111,054	7,216	-	192,190	173,019
Total assets less current liabilities		828,063	111,054	7,216	28,840	975,173	946,236
Provision for liabilities	22	407	-	-	-	407	522
Net assets		827,656	111,054	7,216	28,840	974,765	945,714
Funds of the Church							
General Fund (Unrestricted)		827,656				827,656	788,531
Designated Funds (Unrestricted)			111,054			111,054	132,121
Total Unrestricted Funds						938,710	920,651
Restricted Funds				7,216		7,216	6,593
Endowment Funds					28,840	28,840	18,470
Total Funds		827,656	111,054	7,216	28,840	974,765	945,714

The Financial Statements were approved by the Managing Trustees and authorised for issue on 17th March 2024 and are signed on behalf of the Managing Trustees by



Revd J Neil Stacey
Date: 17th March 2024

WESLEY METHODIST CHURCH, CHESTER

Cash flow statement for the year ended 31 August 2023

Statement of cash flows

Cash from operating activities

Net cash used in operating activities, as below

Cash flows from investing activities

Dividends, interest and rents from investments

Purchase of property, plant and equipment

Acquisition/disposal of Investments

Net cash provided by investing activities

Cash flows from financing activities

Transfer between funds

Net cash used in financing activities

Change in cash and cash equivalents in the reporting period

Cash and cash equivalents at 1 September 2022

Cash and cash equivalents at 31 August 2023

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period (per SOFA)

Adjustments for:

Depreciation and amortisation charges

Dividends, interest and rents from investments

Gains/(losses) on investments

Decrease/(increase) in stocks

(Increase)/decrease in debtors

Increase/(decrease) in creditors

Increase/(decrease) in long term liabilities

Net cash used in operating activities

Analysis of cash and cash equivalent

Cash in hand and bank balances

Short term deposit (less than 3 months)

Total cash and cash equivalents

2023
£

16,065
10,703
-
- 10,000
703
-
-
16,768
160,474
177,242

29,051
604
- 10,703
- 369
- 652
- 362
- 1,389
- 115
16,065

29,137
148,106
177,242

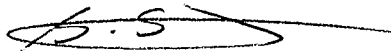
WESLEY METHODIST CHURCH, CHESTER

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Managing Trustees of Wesley Methodist Church, Chester.

Signature of Treasurer



Name

S Stacey

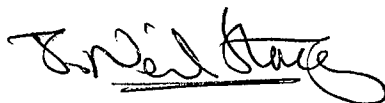
Address

35 Vincent Drive, Westminster Park,
Chester, CH4 7RQ

Presentation to the Managing Trustees at a Church Council Meeting for Approval

I confirm that the Accounts were presented to the Managing Trustees at a Church Council Meeting and were approved on 17th March 2024.

Signature of Chair of meeting



Name

Revd J N Stacey

Date

17th March 2024

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011 and its constitution. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

STATEMENT OF DISCLOSURE TO THE INDEPENDENT EXAMINER

- a) So far as the Trustees are aware, there is no relevant information of which the independent examiner is unaware and;
- b) The Trustees have taken all the steps that ought to have been taken as trustees in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Wesley Methodist Church
St John Street
Chester, CH1 1 DA

S Stacey
Treasurer
Date: 17th March 2024

WESLEY METHODIST CHURCH, CHESTER



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Wesley Methodist Church

On accounts for the year
ended

31st August 2023

Charity no
(if any)

1138016

Set out on pages

1 to 26

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/8/2022.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: C Jones

Date: 25 March 2024

Name: Christopher Jones

Relevant professional
qualification

FCCA

Address: Integrity Taxation

WESLEY METHODIST CHURCH, CHESTER

Sigma House, Hadley Park, Telford

Shropshire TF1 6QN

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

WESLEY METHODIST CHURCH, CHESTER

NOTES TO THE ACCOUNTS: YEAR ENDED 31 AUGUST 2023

1. Basis of accounting and accounting policies

1.1 Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* 2015.

1.2 Basis

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))*. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Its related company is Wesley Coffee Bar, a company limited by guarantee, which operates a café on the Wesley Methodist Church premises. Its directors are appointed by Wesley Methodist Church Council and ultimate control lies with the Managing Trustees of Wesley Methodist Church.

These accounts have been prepared on the basis of historical cost except that fixed assets are shown at valuation or cost of acquisition less accumulated depreciation and investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities. The accounts have been prepared on a going concern basis.

1.3 Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in Pound Sterling, rounded to the nearest pound. Rounding differences should be ignored. Where the content of this year's accounts is different from that of the previous year, the comparative year's numbers have been adjusted and restated to be in the same format and on the same basis.

1.4 Going concern

To the best of their knowledge and belief the trustees confirm that there are no material uncertainties that would call into question the Church's financial viability for at least 12 months from the date of approval of these accounts.

1.5 Consolidation

These accounts are the consolidated accounts of Wesley Methodist Church, Chester and Wesley Coffee Bar. Where cross-charging has taken place, these have been eliminated upon consolidation.

1.6 Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will be forthcoming.

1.7 Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources.

1.8 Capital Commitments

On 31st August 2023 there were no outstanding commitments.

WESLEY METHODIST CHURCH, CHESTER

1.9 Tangible fixed assets

The Trustees for Methodist Church Purposes are custodian trustee for the church land and premises, which is a Model Trust property, and they hold the freehold title.

The Trustees of Wesley Methodist Church, Chester policy is to value the freehold property on the basis of a market valuation, prepared by an independent chartered surveyor and to base value the organ on the lower of its historic purchase cost or net realisable value. A market valuation was undertaken by Savills which valued the freehold property at £750,000. The value of the organ was re-stated in 2017/18 to a historic purchase cost as this also equated to its net realisable value. Fixtures, Fittings and Equipment individually costing more than £5,000 are now capitalised and written off on a straight-line basis over the useful life of the asset. The useful lives will depend on the nature of the asset acquired. The consolidated financial statements reflect the assets owned by Wesley Coffee Bar. The depreciation policy is shown within the separate accounts for Wesley Coffee Bar.

1.10 Investments

The investments are in monetary assets and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 19 below.

1.11 Stock

Stock is valued at the lower of cost and net realisable value.

1.12 Basic Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

1.13 Bank and Cash

The liquid funds of bank balances and deposit account balances are shown at the realisable values.

1.14 Debtors and Prepayments

Debtors and Prepayments are stated at the amounts owed to or prepaid by the Church and Wesley Coffee Bar.

1.15 Creditors

Creditors are amounts owed by the Church and Wesley Coffee Bar and are measured at the cash or other consideration expected to be paid.

1.16 Funds

Wesley Methodist Church, Chester has a number of funds; General Fund (unrestricted), Designated Funds (unrestricted), Designated Funds (restricted) and Endowment Funds (restricted). Wesley Coffee Bar is included in the General Fund, in these consolidated accounts. Any surpluses on the General Fund in excess of the required 6 months' expenditure are usually transferred to the Designated Funds (unrestricted), which have been established to provide for the long-term maintenance of the building.

1.17 Tax

Being a charity Wesley Methodist Church does not pay corporation tax. It does claim Gift Aid on donations. Wesley Coffee Bar does pay corporation tax on any profits.

WESLEY METHODIST CHURCH, CHESTER

2. Independent Examination

Accruals have been made for the fee for the independent examination in the sum of £1,458 (2022: £1,800) for the year, to include reviewing the statutory accounts of Wesley Coffee Bar.

3. Glossary of Terms

CFB:	The Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities
Church:	Wesley Methodist Church, Chester
Circuit:	The North Cheshire Methodist Circuit
HMRC:	His Majesty's Revenue and Customs
LPWGS:	Listed Places of Worship Grant Scheme
SOFA:	Statement of Financial Activities
CJRS:	Coronavirus Job Retention Scheme
SORP:	Statement of Recommended Practice
TMCP:	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds
WMC:	Wesley Methodist Church, Chester
WCB:	Wesley Coffee Bar

WESLEY METHODIST CHURCH, CHESTER

4 Income Relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Collections (including gift aid)	103,014	-	-		103,014	102,232
Donations	3,377	-	-	10,000	13,377	23,418
Grants	-	-	-		-	26,693
Regenerate Project			321		321	583
Other	24	-			24	4,949
Total	106,416	-	321	10,000	116,737	157,875

The £10,000 donation shown under Endowment Funds relates to a generous bequest from the estate of a long standing church member.

5 Fundraising Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Concerts	28,353				28,353	22,057
Other	312				312	159
Total	28,665	-	-	-	28,665	22,216

6 Interest & Investment income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Bank interest	4,826				4,826	705
Investment Income	640		63		703	500
Total	5,466	-	63	-	5,529	1,206

Cash surplus to immediate requirements is deposited with the Central Finance Board of the Methodist Church. Investments are managed by the Methodist Trustees for Church Purposes.

7 Income supporting the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Benevolent activities			1,829		1,829	1,692
Work with the disadvantaged		-	144		144	2,524
Grants			4,700		4,700	-
Work with Children	2,215				2,215	2,127
Church Fellowships	75				75	177
Total	2,290	-	6,673	-	8,963	6,520

The restricted fund grant relates to a grant from the Churches Urban Fund to support work with Ukrainian refugees.

WESLEY METHODIST CHURCH, CHESTER

8 Other Charitable Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Donations	3,545				3,545	3,780
	3,545	-	-	-	3,545	3,780

9 Other Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Lettings	33,115				33,115	31,250
Wayleaves and licences	5,668				5,668	5,668
Other	406				406	70
	39,189	-	-	-	39,189	36,988

10 Trading Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Wesley Coffee Bar	66,510				66,510	52,258
Total	66,510	-	-	-	66,510	52,258

Wesley Coffee Bar is company limited by guarantee which operates a Café on the Wesley Methodist Church premises. Its directors are members of the Methodist Church and ultimate control lies with the Managing Trustees of Wesley Methodist Church. The income represents the sales of Wesley Coffee Bar.

WESLEY METHODIST CHURCH, CHESTER

11 Expenditure relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Assessment to the Methodist Church	65,311				65,311	65,756
Utilities	12,699				12,699	12,179
Cleaning	9,910				9,910	9,244
Insurance	5,426				5,426	5,179
Maintenance	8,567	14,325			22,892	14,200
Methodist Church Pension Contribution					-	35,000
Office	2,079				2,079	10,669
Organ Restoration		2,242	-		2,242	131,667
Project Regenerate					-	-
Reopening Expenses/Church Centre	18,531				18,531	6,262
Other	9,451				9,451	11,978
Total	131,973	16,567	-	-	148,540	302,134

The Reopening Expenses were costs incurred in providing a safe environment for visitors following the reopening of the premises when permitted under the COVID-19 regulations. Since re-opening a church centre co-ordinator has been employed. In 2022 the restoration of Wesley's nearly 100 years old historic and valuable organ was undertaken. It is a significant asset for both worship and for concerts and recitals.

12 Fundraising Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Concerts	7,977				7,977	6,596
Other						-
Total	7,977	-	-	-	7,977	6,596

13 Expenditure on the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Mission Development					-	-
Benevolent activities			1,227		1,227	388
Work with the disadvantaged	100		5,206		5,306	1,364
Work with Children	4,915				4,915	4,439
Church Fellowships					-	-
Other		500			500	-
Total	5,015	500	6,433	-	11,948	6,192

14 Other Charitable Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Donations to Charities	3,545	852			4,396	3,780
Donations to the Methodist Church	3,570				3,570	3,740
Total	7,115	852	-	-	7,966	7,520

WESLEY METHODIST CHURCH, CHESTER

15 Trading Expenditure

Wesley Coffee Bar

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
£	£	£	£	£	£
61,923				61,923	51,834
61,923	-	-	-	61,923	51,834

The expenditure represents the total supply, wages and administration costs of Wesley Coffee Bar.

16 Transfer Between Funds

To General Fund (unrestricted)
To Designated Funds (unrestricted)
To Designated Funds (restricted)
From General Fund (unrestricted)
From Designated Funds (restricted)
From Designated Funds (unrestricted)

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
£	£	£		£	£
8,779				8,779	
	5,630			5,630	55,439
				-	-
- 5,630				- 5,630	- 25,439
		-		-	- 30,000
	- 8,779			- 8,779	-
3,149	- 3,149	-	-	-	-

17 Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting
Number of trustees who were paid expenses

2023 2022

2 2

£ £

Total amount paid

1,180 1,210

None of the trustees is an employee of the Church. The payments are to two trustees in respect of an honorarium and fees for playing the organ.

18 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

2023 2022
£ £
1,550 1,440

19 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind
Employer's National Insurance costs
Pension costs
Total staff costs

2023 2022
£ £
68,968 58,123
0 0
2,668 2,621
71,636 60,743

Average number of staff employed during the year were:

6 6

There were no employees earning above £60,000 per year and no key management personnel received any benefits for their services to the charity.

WESLEY METHODIST CHURCH, CHESTER

20 Tangible Fixed Assets

Cost or valuation	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets £	Fixtures, fittings and equipment £	Total 2023 £
Balance brought forward	750,000			2,000	37,808	789,808
Additions					-	-
Revaluation						-
Disposals						-
Transfers						-
Balance carried forward	750,000	-	-	2,000	37,808	789,808
Accumulated depreciation						
Balance brought forward					35,061	35,061
Depreciation charge for year					604	604
Revaluations						-
Disposals						-
Transfers						-
Balance carried forward	-	-	-	-	35,665	35,665
Net book value						
Brought forward	750,000	-	-	2,000	2,747	754,747
Carried forward	750,000	-	-	2,000	2,143	754,143

The valuation of land and buildings is based on an external valuation based on the market value. The organ is valued on its net book value, calculated on the original cost adjusted for material expenditure on the organ.

21 Debtors and Prepayments

	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Designated Funds (restricted) £	Endowment Funds £	Total 2023 £	Total 2022 £
Wesley Methodist Church					-	
Circuit assessment prepayment	16,671				16,671	16,328
Wesley Coffee Bar						-
Trade Debtors					-	-
Prepayments	370				370	351
	17,040	-	-	-	17,040	16,679

The Wesley Methodist Church Circuit Assessment is paid quarterly in advance

WESLEY METHODIST CHURCH, CHESTER

22 Creditors and Provisions

Creditors (under 1 yr)

Wesley Methodist Church

Audit fees

North Cheshire Circuit

Other

Wesley Coffee Bar

Trade Creditors

Audit fees

Corporation Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
£	£	£	£	£	£
1,170				1,170	1,440
				-	-
				-	30
1,992				1,992	3,010
288				288	360
2				2	-
3,452	-	-	-	3,452	4,840

Provision for liabilities

Wesley Coffee Bar

Deferred Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2023	Total 2022
£	£	£	£	£	£
407				407	522
407	-	-	-	407	522

23 Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property.

Analysis of investment movements

Change in investment values

Market value at beginning of year

New Investments

Interest earned

Interest paid

TMCP costs

Gains/(losses) on investments

Market value at end of year

COIF Charities Investment Fund	TMCP Fund 11226A	TMCP Fund 11226B	TMCP Fund 11480	Total 2023	Total 2022
£	£	£	£	£	£
15,027	1,566	783	1,094	18,470	19,457
			10,000	10,000	
449	46	23	194	712	510
- 449	- 42	- 21	- 191	- 703	- 499
-	- 4	- 2	- 3	- 9	- 10
470	66	33	1	369	987
15,497	1,500	750	11,093	28,840	18,470

WESLEY METHODIST CHURCH, CHESTER

24. Central Finance Board (CFB) and Cash at Bank

The Church has current accounts at Lloyds Bank plc and the Co-operative Bank p.l.c., authorised institutions. The sums held on those accounts are immediately available. In addition, the Church has deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. The Church has no other financial instruments. These sums are viewed as being liquid and are shown as Current assets on the Balance Sheet.

24.1 Designated Funds (unrestricted) – balance £111,054 on 31 August 2023 (2022: £132,121)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

- Contingency Fund: balance £95,503 (2022: £118,607) is available to meet long-term maintenance of the Church premises.
- Designated Supplementary Music Fund: balance £3,890 (2022: £6,132). The last major overhaul of the Church organ was undertaken in 2022.
- Wesley Mission Fund: balance £2,512 (2022: £2,382) to resource and support Wesley's Chester City Centre mission initiatives as agreed by Wesley's Trustees.
- Stewardship Fund: balance £9,149 (2022: £5,000) to support Wesley's outreach.

24.2 Restricted Fund - balance £7,216 on 31 August 2023 (2022: £6,593)

These funds are to serve specific purposes and are restricted by a document, deed or resolution of the Managing Trustees of Wesley Methodist Church, Chester to that purpose alone. These funds comprise:

- Regenerate! Fund: balance £4,082 (2022: £3,761) was established to hold the monies raised to undertake the Regenerate! Project. The project is complete.
- Benevolent Funds: balance £2,258 (2022: £1,594) provides support for those in need.
- Ukrainian Meet Ups Fund: balance £876 (2022: £1,238). Supports the work of Wesley in supporting refugees from Ukraine.

25. Related Party Transactions

	Description	Total 2023	Total 2022
		£	£
Methodist Insurance	Insurance policy premiums	5,426	5,179
North Cheshire Methodist Circuit	Annual Assessment	65,311	65,756
Methodist City Centre Network	Donations	50	50
Action For Children	Donations	156	193
All We Can	Donations	2,003	681
Fund for Support of Presbyters & Deacons	Donations	-	-
Methodist International House	Donations	-	-
Fund for World Mission	Easter Offering	288	-
Fund for World Mission	Annual Stewardship grant	2,520	2,640
Mission in Britain	Annual Stewardship grant	630	660
Fund for Property	Annual Stewardship grant	420	440
Methodist Church Pension Fund	Donation	-	35,000
		76,804	110,598

All these organisation are independent of Wesley Methodist Church but come under the umbrella of The Methodist Church in Great Britain.

WESLEY METHODIST CHURCH, CHESTER

26. Controlling Interest

As Wesley Methodist Church is part of the Methodist Connexion in Great Britain, ultimate control rests with the Methodist Connexion.

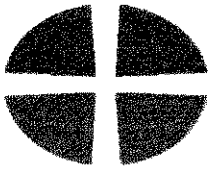
27. Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. At Wesley Methodist Church, many members contribute to its mission and activities. We are grateful to all of them for their help and commitment. No attempt has been made by this Church to value the non-monetary contributions to the Church in monetary terms.

WESLEY METHODIST CHURCH

England & Wales - Charity number 1138016

Accounts



THE METHODIST CHURCH
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
(ACCRUALS BASIS)
for the year ended 31 August 2022

Wesley Methodist Church, Chester

Registered Charity - Registration number

1138016

North Cheshire Circuit	Circuit No	11/1
------------------------	------------	------

Ministers

Revd J Neil Stacey

Stewards

Dr Mark Gant
Mr Michael Haynes
Mrs Heather J Walker
Professor David Clough
Dr David Acquaye
Ms Sarah Pearson

Church Treasurer

Mrs Shirley Stacey

WESLEY METHODIST CHURCH, CHESTER

TRUSTEES ANNUAL REPORT TO THE CHARITY COMMISSION FOR WESLEY METHODIST CHURCH, CHESTER (CHARITY NO. 1138016): YEAR ENDING 31st AUGUST 2022

SECTION 1: OVERVIEW REPORT

1. Introduction

Wesley Methodist Church Chester has the working name of The Wesley Church Centre; it is simply known as 'Wesley' by many people locally. The charitable objects are those of the Methodist Church, and include commitment to Christian service through worship, prayer and community involvement, which provides significant public benefit.

2. Wesley's Mission Statement

As part of the Methodist Church, Wesley's mission is: **"To proclaim and affirm our conviction of God's love in Christ for us and for all the world; and renew confidence in God's presence and action in the world and in the church."**

The Wesley family is gathered from all over Chester and beyond. Our premises themselves form a primary point of connection with each other, and our particular calling arises from their location in the heart of the city.

We are called:

- to open the Wesley Church Centre as a resource for all;
- to encounter and engage with people beyond our fellowship's margins; and so
- to make new relationships with individuals, groups and organisations.

We aim to create a space of warmth and openness in which we can:

- offer **hospitality** to those coming into the city centre
- sensitively offer friendship, a sense of **belonging** and pastoral care
- offer opportunities for **worship, prayer and reflection**
- provide opportunities for personal, social and spiritual **development**
- promote action for **social justice** and transformation
- form **pathways** to engagement in Christian community and to faith commitment

3. Review of Wesley Church Centre Life: 1st September 2021 to 31st August 2022

3.1 Sunday Worship, Weekday Activities and Church Life

The Circuit Superintendent, Revd Neil Stacey, took over pastoral oversight of Wesley on 1.9.21.

Wesley's membership at 1st September 2022 was 130. Sunday morning worship continued throughout the year in a hybrid format i.e. worship in the building together with online participation by Zoom and streaming to Facebook. Wesley's junior church ('SPLAT!') met fortnightly. A significant effort was made during the year to increase the diversity of music in worship, with a range of instruments now being used on a regular basis alongside the organ.

WESLEY METHODIST CHURCH, CHESTER

Wesley is a member of the national Inclusive Church Network, preaches a strong message of inclusion and extends a welcome to all. An ecumenical 'Open Table' monthly Sunday evening communion service for the LGBTQIA+ community and their supporters continued as a valued fellowship on Zoom and then resumed on the premises as the year progressed.

Sunday evening meditative services, 'Quiet Space', took place monthly throughout the year.

Wednesday evening prayer meetings took place via Zoom throughout the year, together with midweek bible studies, fellowship meetings, discussion groups and other learning opportunities.

Rev'd Claire Heald co-ordinated the Wesley pastoral care team during the year with telephone calls and visits being made where needed. Hospital visiting remained restricted for a significant part of the year as the result of ongoing Covid measures in healthcare.

3.2 Centre Activities

3.2.1 To Open the Wesley Church Centre as a Resource for All

Wesley continued to be valued as a place of hospitality where conversation is always possible and where friendships can be made. Church centre footfall and event attendances recovered as national restrictions associated with the Covid-19 pandemic were removed during the year, though they have not yet been restored to pre-pandemic levels.

The Café run by Wesley Coffee Bar (Wesley's related 'limited by guarantee' company) continued to be the heart of Wesley's 'Open Door', Tuesday to Saturday. The Fair Trade Shop run by Chester Fair Trading Limited also played an important part in Wesley's community outreach and offering to visitors. Wesley is committed to using fair trade goods wherever reasonably practicable.

As Covid restrictions continued to be lifted, we were able to once again expand the letting of Wesley's rooms and spaces to a wide range of organisations and community groups.

3.2.2 To Encourage and Engage with People Beyond Our Fellowship's Margins

'Music at Wesley' ran 44 Tuesday lunchtime concerts between early September and mid July, together with 4 Saturday recitals and 2 evening concerts in the year. These were highly appreciated by enthusiastic audiences, with an average concert attendance of 77.

In March, Andy Harrison performed Murray Watts' play 'Fire from Heaven' about Michael Faraday to an audience of over 90, with all proceeds being donated to All We Can's Ukrainian Humanitarian Relief appeal.

Community Bread Making sessions were organised on Mondays by the co-operative social enterprise 'Bread Together', in partnership with Wesley. People came to make new friendships, build confidence and to learn to make bread. They included adults and children, those with learning and/or physical disabilities, those recovering from mental health problems, addictions and homelessness. The activity was a valued resource for social care agencies and one-to-one care staff. On a number of Wednesdays in the year additional breadmaking sessions were held for a support group for autistic/neurodiverse adults.

The Wesley Crèche is Wesley's longest standing form of community outreach. Crèche sessions resumed on Thursday and Friday mornings in September 2021, together with a Wesley run parent & toddler group on Wednesday mornings.

3.2.3 To Make New Relationships with Individuals, Groups and Organisations

In November Church Council unanimously resolved that Wesley would be registered for the solemnisation of marriages of same sex couples. Given Wesley's long-standing commitment to inclusion, it is a great source of joy that Wesley is now able to extend these ceremonies to the LGBTQIA+ community.

WESLEY METHODIST CHURCH, CHESTER

Meet-up sessions for Ukrainian guests taking refuge from the war in Ukraine and their local hosts commenced in May and became a valued weekly fixture on Saturday afternoons. Sessions included craft activities for the adults and games for the children as well as an opportunity to meet and chat. In August the Ukrainian guests prepared a delicious lunch for hosts, session volunteers and the wider community which was greatly appreciated.

A Church Centre Co-ordinator role was developed during the year with the aim of ensuring the smooth running of the centre and creating opportunities to develop relationships with both existing and potential centre users.

3.3 Church Premises

During the year Wesley's 2017 'Regenerate!' project to restore and modernise the Worship Space was awarded a commendation in the Cheshire West and Chester Civic Awards for Design and Conservation 2021.

A project to fully restore Wesley's fine 1926 James J Binns pipe organ was approved by Church Council in December and successfully carried out by David Wells Organ Builders Ltd between January and June.

Other maintenance tasks were carried out during the year, including regular servicing, reactive repairs and exterior painting.

4. Future Plans

Deacon Suzie Sale has been appointed by the Methodist Conference to share with Revd Neil Stacey in ministry at Wesley from 1st September 2022.

In the light of the post-pandemic context and new staffing arrangements, we will be reviewing our mission statement and priorities. We will be looking to share with other churches and agencies in the city to find ways to respond to the cost-of-living crisis many people are facing.

As anticipated, we will be undertaking major work on one of the building's flat roofs; and we are commissioning a professional audit of the premises with a view to exploring further energy-efficiency and other ecological measures. We are continuing to work towards the achievement of a silver award from the A Rocha organisation as an Eco Church.

5. Conclusion

The ongoing effects of the Covid-19 pandemic continued to present significant challenges to Wesley's life and mission during 2021/22. Although many activities have returned to pre-pandemic levels, numbers at both Sunday services and mid-week activities remain suppressed. A diversity of worship has been appreciated by those who have attended, and it has been a privilege to be able to offer a welcome to Ukrainian guests and their hosts at their regular gatherings. We continue to celebrate our commitment to inclusivity and are pleased to now be registered to conduct same sex marriages.

The ongoing cost-of-living crisis is likely to impact on Wesley in the coming months as energy costs, in particular, continue to increase. We are looking at ways to address these challenges; and remain intent on continuing to reshape and rebuild our offering in Chester City Centre in 2022/23 to meet the changing needs of our congregation and the wider community.

WESLEY METHODIST CHURCH, CHESTER

SECTION 2: TRUSTEES ANNUAL REPORT ON FINANCE AND GOVERNANCE

2.1 BASIS OF PREPARATION AND LEGAL FRAMEWORK OF ACCOUNTS

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015), the Financial Reporting for Smaller Entities (effective 1 January 2015) and the Charities Act 2011. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Full Name of Charity / Church: **Wesley Methodist Church, Chester**

Registration Charity Number: **1138016**

Date of registration: **15th September 2010**

Main communication address: **Wesley Methodist Church, St John Street, Chester CH1 1DA**

The members of the Church Council of Wesley Methodist Church, Chester are the Charity Trustees. The membership is made up of Circuit Ministers, church office holders and representatives appointed by the church at the Annual General Church Meeting.

The full list of Church Council members, including changes during the financial year, are shown as Appendix A to this report.

Treasurer: **Mrs Shirley Stacey**

Independent Examiner: **Integrity Partnership, Chartered Certified Accountants and Chartered Tax Advisers**

Investment Bankers: **Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes**

WESLEY METHODIST CHURCH, CHESTER

2.2 GOVERNANCE

2.2.1 Aims and organisation

As registered with the Charity Commission (Charity no. 1138016):

Wesley is a Christian faith community offering regular Christian worship and community hospitality through its premises during the week, including arts and music events and exhibitions, cafe facilities (via its affiliated company, Wesley Coffee Bar), crèche and toddler groups, community bread making sessions and lettings to a variety of local groups.

2.2.2 Purposes of the Methodist Church

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local church or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

2.2.3 Main activities of the church

Wesley Methodist Church engages in a wide range of activities aimed at both its own members and the wider community:

- The celebration of God's love in worship and prayer.
- The organisation and resourcing of regular public acts of worship which aim to be open and accessible to all.
- The teaching of Christianity through sermons, courses and small groups.
- The conduct of baptisms, weddings and funerals.
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of hospitality throughout the week through the Wesley Café.
- Provision of regular lunchtime and evening concerts and arts activities and events.
- Provision of community bread making sessions.
- Hosting of crèche and toddler groups.
- Provision of facilities for various organisations and community group meetings.

2.2.4 Public Benefit

We confirm that the trustees have had regard to the Charity Commission's guidance on public benefit which has been delivered in the areas of religious worship, community support, and other charitable activities.

2.2.5 Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Leadership Team which is made up of the Church Stewards, Treasurer and the Minister(s).

WESLEY METHODIST CHURCH, CHESTER

Some of the Trustees are appointed ex officio as Circuit Ministers and the others are appointed as church role holders and as representatives by the annual General Church Meeting.

2.2.6 Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

2.2.7 Related Parties

The Church is part of the North Cheshire Methodist Circuit which is part of the Chester & Stoke-on-Trent Methodist District and is also accountable to the Methodist Conference.

2.2.8 Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

2.2.9 Safeguarding

The Methodist Church, along with the whole Christian community, believes each person has a value and dignity which comes directly from God's creation in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- The safeguarding and protection of all children, young people and adults when they are vulnerable.
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

Wesley Methodist Church, Chester commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

Wesley Methodist Church, Chester commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

2.2.10 Reserves Policy

The Reserves Policy for the Church is to aim to hold a minimum sum in the General Fund together with the Contingency - Building Fund equivalent to 6 months' average expenditure. This should be sufficient to meet unforeseen items of major expenditure on the church buildings and/or to be able to continue, in the short term,

WESLEY METHODIST CHURCH, CHESTER

funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Methodist Circuit. A separate and more detailed Reserves Policy document, updated annually, covers the policy of building provisions in contingency funds to cover for known major expenditures (e.g. Church Centre flat roof replacement) that are likely to be required in the next 5 years.

Signed on behalf of the Managing Trustees of Wesley Methodist Church, Chester

Name: Revd J N Stacey

Role: Chair of the Managing Trustees of Wesley Methodist Church, Chester

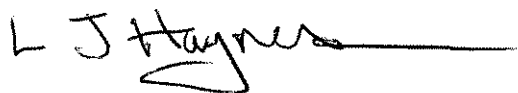
A handwritten signature in black ink, appearing to read 'J N Stacey', with a horizontal line drawn underneath the name.

Signature:

Date: 24th March 2023

Name: Mr L Haynes

Role: Secretary of the Managing Trustees of Wesley Methodist Church, Chester

A handwritten signature in black ink, appearing to read 'L J Haynes', with a horizontal line drawn underneath the name.

Signature:

Date: 24th March 2023

WESLEY METHODIST CHURCH, CHESTER

APPENDIX A: CHURCH COUNCIL MEMBERSHIP (i.e. MANAGING TRUSTEES): from 1.9.21 to 31.8.22

MEMBERSHIP CATEGORY		NAME (as at 1.9.21)	CHANGES SINCE 1.9.21
Ministers		Revd Neil Stacey Revd David Goodwin	Resigned 31.8.22
Church Stewards		Dr Mark Gant Michael Haynes Heather Walker Prof. David Clough Dr David Acquaye Sarah Pearson	Resigned 31.8.22
Church Safeguarding Co-ordinator		Jane Krause	
Church Treasurer		Shirley Stacey David Jacques (assistant)	Resigned 30.9.21
Secretary of Church Council		Leyland Haynes	
Admin. Committee Secretary		Brian Heald	
Property Steward		Stephen Bowden	
Secretary of Pastoral Committee		Gillian Langrick	
Junior Church Liaison		Ian Evans	Resigned 10.02.22
Circuit Steward Representative		Gill Townsend	
Not less than 6 and not more than 15 representatives elected by the annual General Church Meeting (who are members of the Church)	1. 2. 3. 4. 5. 6. 7. 8. 9. 11. 12. 13. 14.	Dr Hazel Erskine Helen Haynes Dr Heather Pearson Malcolm Pearson Andrew Ramsey Dr Derek Fry Julie O'Connell Laura Etheridge Angela Macquiban Jeremy Heald Chris Royton Terry Green Pauline Goodlad	Resigned 21.9.21 Appointed 26.6.22 Appointed 26.6.22

WESLEY METHODIST CHURCH, CHESTER

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£	£
Income							
Income relating to the Church	4	115,492	-	42,383	-	157,875	127,080
Fundraising Income	5	22,216	-	-	-	22,216	8,584
Interest & Investment Income	6	1,152	-	54	-	1,206	734
Income supporting the Mission of the Church	7	2,304	1,030	3,186	-	6,520	1,094
Other Charitable Income	8	3,780	-	-	-	3,780	5
Other Income	9	36,988	-	-	-	36,988	16,594
Trading Income	10	52,258	-	-	-	52,258	24,915
Total income		234,190	1,030	45,623	-	280,843	179,007
Expenditure							
Expenditure relating to the Church	11	135,467	93,019	73,648	-	302,134	117,703
Fundraising Expenditure	12	6,596	-	-	-	6,596	3,669
Interest & Investment costs		528	-	-	-	528	371
Expenditure on the Mission of the Church	13	5,048	500	644	-	6,192	3,902
Other Charitable Expenditure	14	7,520	-	-	-	7,520	3,651
Other Expenditure		1,333	-	-	-	1,333	481
Depreciation	20	934	-	-	-	934	1,603
Trading Expenditure	15	50,900	-	-	-	50,900	34,388
Total expenditure		208,327	93,519	74,292	-	376,138	165,769
Gains/(losses) on monetary investments		-	-	-	986	986	2,421
Gains/(losses) on investment properties		-	-	-	-	-	-
Net income/(expenditure)		25,863	- 92,489	- 28,669	- 986	- 96,281	15,659
Transfers between funds	16	- 25,439	55,439	30,000	-	-	-
Gains/(losses) on Fixed Assets	20	-	-	-	-	-	-
Net movement in funds		424	- 37,050	- 58,669	- 986	- 96,281	15,659
Total funds brought forward		788,107	169,170	65,262	19,457	1,041,996	1,026,336
Total funds carried forward		788,531	132,121	6,593	18,470	945,714	1,041,996

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESLEY METHODIST CHURCH, CHESTER

Balance Sheet as at 31 August 2022

	Notes to the Accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£	£
Fixed Assets							
Church building and other property	20	754,747	-	-	-	754,747	755,003
Investment properties		-	-	-	-	-	-
Investments	23	-	-	-	18,470	18,470	19,457
Total fixed assets		754,747	-	-	18,470	773,217	774,459
Current Assets							
Debtors and prepayments	21	16,679	-	-	-	16,679	16,997
Stock		707	-	-	-	707	531
Central Finance Board Deposits		-	129,447	5,681	-	135,128	257,194
Cash at Bank and in hand		21,761	2,674	911	-	25,346	16,758
Total current assets		39,146	132,121	6,593	-	177,860	291,480
Current liabilities							
Creditors (under 1 yr)	22	4,840	-	-	-	4,840	23,373
Total current liabilities		4,840	-	-	-	4,840	23,373
Net current assets/liabilities		34,306	132,121	6,593	-	173,019	268,107
Total assets less current liabilities		789,052	132,121	6,593	18,470	946,236	1,042,566
Long term liabilities (due after more than one year)	22	522	-	-	-	522	571
Net assets		788,531	132,121	6,593	18,470	945,714	1,041,996
Funds of the Church							
General Fund (Unrestricted)		788,531				788,531	788,107
Designated Funds (Unrestricted)			132,121			132,121	169,170
Total Unrestricted Funds						920,651	957,277
Restricted Funds				6,593		6,593	65,262
Endowment Funds					18,470	18,470	19,457
Total Funds		788,531	132,121	6,593	18,470	945,714	1,041,996

The Financial Statements were approved by the Managing Trustees and authorised for issue on 24th March 2023 and are signed on behalf of the Managing Trustees by

Rev'd J Neil Stacey
Date: 24th March 2023



WESLEY METHODIST CHURCH, CHESTER

Cash flow statement for the year ended 31 August 2022

Statement of cash flows

2022
£

Cash from operating activities

Net cash used in operating activities, as below

- 113,301

Cash flows from investing activities

Dividends, interest and rents from investments

500

Purchase of property, plant and equipment

- 678

Acquisition/disposal of investments

-

Net cash provided by investing activities

- 178

Cash flows from financing activities

Transfer between funds

-

Net cash used in financing activities

-

Change in cash and cash equivalents in the reporting period

- 113,479

Cash and cash equivalents at 1 September 2020

273,953

Cash and cash equivalents at 31 August 2021

160,474

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period (per SOFA)

- 96,281

Adjustments for:

Depreciation and amortisation charges

934

Dividends, interest and rents from investments

- 500

Gains/(losses) on investments

986

Decrease/(increase) in stocks

- 176

(Increase)/decrease in debtors

318

Increase/(decrease) in creditors

- 18,533

Increase/(decrease) in long term liabilities

- 49

Net cash used in operating activities

- 113,301

Analysis of cash and cash equivalent

Cash in hand and bank balances

25,346

Short term deposit (less than 3 months)

135,128

Total cash and cash equivalents

160,474

-

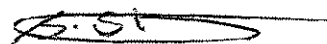
WESLEY METHODIST CHURCH, CHESTER

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Managing Trustees of Wesley Methodist Church, Chester.

Signature of Treasurer



Name

S Stacey

Address

35 Vincent Drive, Westminster Park,
Chester, CH4 7RQ

Presentation to the Managing Trustees at a Church Council Meeting for Approval

I confirm that the Accounts were presented to the Managing Trustees at a Church Council Meeting and were approved on 24th March 2023:

Signature of Chair of meeting



Name

Revd J N Stacey

Date

24th March 2023

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011 and its constitution. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

STATEMENT OF DISCLOSURE TO THE INDEPENDENT EXAMINER

- a) So far as the Trustees are aware, there is no relevant information of which the independent examiner is unaware and;
- b) The Trustees have taken all the steps that ought to have been taken as trustees in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Wesley Methodist Church
St John Street
Chester, CH1 1 DA

S Stacey
Treasurer
Date: 24th March 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

WESLEY METHODIST CHURCH, CHESTER

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Wesley Methodist Church

On accounts for the year
ended

31st August 2022

Charity no
(if any)

1138016

Set out on pages

1 to 26

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/8/2022.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Christopher Jones

Date: 27 March 2023

Name: Christopher Jones

Relevant professional
qualification

FCCA

Address: Integrity Partnership

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

WESLEY METHODIST CHURCH, CHESTER

NOTES TO THE ACCOUNTS: YEAR ENDED 31 AUGUST 2022

1. Basis of accounting and accounting policies

1.1 Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* 2015.

1.2 Basis

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))*. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Its related company is Wesley Coffee Bar, a company limited by guarantee, which operates a café on the Wesley Methodist Church premises. Its directors are appointed by Wesley Methodist Church Council and ultimate control lies with the Managing Trustees of Wesley Methodist Church.

These accounts have been prepared on the basis of historical cost except that fixed assets are shown at valuation or cost of acquisition less accumulated depreciation and investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities. The accounts have been prepared on a going concern basis.

1.3 Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in Pound Sterling, rounded to the nearest pound. Rounding differences should be ignored. Where the content of this year's accounts is different from that of the previous year, the comparative year's numbers have been adjusted and restated to be in the same format and on the same basis.

1.4 Going concern

To the best of their knowledge and belief the trustees confirm that there are no material uncertainties that would call into question the Church's financial viability for at least 12 months from the date of approval of these accounts.

1.5 Consolidation

These accounts are the consolidated accounts of Wesley Methodist Church, Chester and Wesley Coffee Bar. Where cross-charging has taken place, these have been eliminated upon consolidation.

1.6 Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will be forthcoming.

1.7 Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources.

1.8 Capital Commitments

On 31st August 2022 there were no outstanding commitments.

WESLEY METHODIST CHURCH, CHESTER

1.9 Tangible fixed assets

The Trustees for Methodist Church Purposes are custodian trustee for the church land and premises, which is a Model Trust property, and they hold the freehold title.

The Trustees of Wesley Methodist Church, Chester policy is to value the freehold property on the basis of a market valuation, prepared by an independent chartered surveyor and to base value the organ on the lower of its historic purchase cost or net realisable value. A market valuation was undertaken by Savills which valued the freehold property at £750,000. The value of the organ was re-stated in 2017/18 to a historic purchase cost as this also equated to its net realisable value. Fixtures, Fittings and Equipment individually costing more than £5,000 are now capitalised and written off on a straight-line basis over the useful life of the asset. The useful lives will depend on the nature of the asset acquired. The consolidated financial statements reflect the assets owned by Wesley Coffee Bar. The depreciation policy is shown within the separate accounts for Wesley Coffee Bar.

1.10 Investments

The investments are in monetary assets and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 19 below.

1.11 Basic Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

1.12 Debtors and Prepayments, Creditors and Bank and Cash

Debtors and Prepayments are stated at the amounts owed to or prepaid by the Church and Wesley Coffee Bar. Similarly, Creditors are amounts owed by the Church and Wesley Coffee Bar and are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

1.13 Funds

Wesley Methodist Church, Chester has a number of funds; General Fund (unrestricted), Designated Funds (unrestricted), Designated Funds (restricted) and Endowment Funds (restricted). Wesley Coffee Bar is included in the General Fund, in these consolidated accounts. Any surpluses on the General Fund are usually transferred to the Designated Funds (unrestricted), which have been established to provide for the long-term maintenance of the building and organ.

1.14 Tax

Being a charity Wesley Methodist Church does not pay corporation tax. It does claim Gift Aid on donations. Wesley Coffee Bar does pay corporation tax on any profits.

2. Independent Examination

Accruals have been made for the fee for the independent examination in the sum of £1,800 (2021: £1,800) for the year, to include reviewing the statutory accounts of Wesley Coffee Bar.

WESLEY METHODIST CHURCH, CHESTER

3. Glossary of Terms

CFB:	The Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities
Church:	Wesley Methodist Church, Chester
Circuit:	The North Cheshire Methodist Circuit
HMRC:	Her Majesty's Revenue and Customs
LPWGS:	Listed Places of Worship Grant Scheme
SOFA:	Statement of Financial Activities
CJRS:	Coronavirus Job Retention Scheme
SORP:	Statement of Recommended Practice
TMCP:	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds
WMC:	Wesley Methodist Church, Chester
WCB:	Wesley Coffee Bar

WESLEY METHODIST CHURCH, CHESTER

4 Income Relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Collections (including gift aid)	102,232	-	-		102,232	107,536
Donations	3,293	-	20,125		23,418	5,046
Grants	5,018	-	21,675		26,693	5,992
Regenerate Project			583		583	2,296
Other	4,949	-			4,949	6,210
Total	115,492	-	42,383	-	157,875	127,080

The General Fund grants include £39 in grants from the Coronavirus Job Retention Scheme and £4,979 from Cheshire West and Chester Council. The Designated Funds income of £20,125 and £21,675 relate to the Organ Restoration project undertaken in 2022. The grant of £21,675 was from the Department for Digital, Culture, Media and Sport.

5 Fundraising Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Concerts	22,057				22,057	6,118
Other	159				159	2,466
Total	22,216	-	-	-	22,216	8,584

6 Interest & Investment income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Bank interest	705				705	267
Investment Income	447		54		500	468
Total	1,152	-	54	-	1,206	734

Cash surplus to immediate requirements is deposited with the Central Finance Board of the Methodist Church. Investments are managed by the Methodist Trustees for Church Purposes.

7 Income supporting the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Benevolent activities			1,692		1,692	971
Work with the disadvantaged		1,030	1,494		2,524	123
Work with Children	2,127				2,127	-
Church Fellowships	177				177	-
Total	2,304	1,030	3,186	-	6,520	1,094

WESLEY METHODIST CHURCH, CHESTER

8 Other Charitable Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Donations	3,780				3,780	5
	3,780	-	-	-	3,780	5

9 Other Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Lettings	31,250				31,250	10,903
Wayleaves and licences	5,668				5,668	5,668
Other	70				70	
	36,988	-	-	-	36,988	16,571

10 Trading Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Wesley Coffee Bar	52,258				52,258	24,915
Total	52,258	-	-	-	52,258	24,915

Wesley Coffee Bar is company limited by guarantee which operates a Café on the Wesley Methodist Church premises. Its directors are members of the Methodist Church and ultimate control lies with the Managing Trustees of Wesley Methodist Church. The income represents the sales of Wesley Coffee Bar. The income also includes £122 in grants from the Coronavirus Job Retention Scheme.

WESLEY METHODIST CHURCH, CHESTER

11 Expenditure relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Assessment to the Methodist Church	65,756				65,756	65,756
Utilities	12,179				12,179	5,265
Cleaning	9,244				9,244	5,667
Insurance	5,179				5,179	4,989
Maintenance	14,200				14,200	13,509
Methodist Church Pension Contribution		35,000			35,000	
Office	10,669				10,669	10,043
Organ Restoration		58,019	73,648		131,667	
Project Regenerate					-	20
Reopening Expenses/Church Centre	6,262				6,262	6,592
Other	11,978				11,978	5,862
Total	135,467	93,019	73,648	-	302,134	117,703

The Reopening Expenses were costs incurred in providing a safe environment for visitors following the reopening of the premises when permitted under the COVID-19 regulations. Since re-opening a welcomer/church centre manager has been employed. In 2022 the restoration of Wesley's nearly 100 years old historic and valuable organ was undertaken. It is a significant asset for both worship and for concerts and recitals.

12 Fundraising Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Concerts	6,596				6,596	2,844
Other						825
Total	6,596	-	-	-	6,596	3,669

13 Expenditure on the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Mission Development					-	
Benevolent activities			388		388	3,048
Work with the disadvantaged	608	500	256		1,364	804
Work with Children	4,439				4,439	
Church Fellowships					-	50
Other					-	
Total	5,048	500	644	-	6,192	3,902

14 Other Charitable Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Donations to Charities	3,780				3,780	5
Donations to the Methodist Church	3,740				3,740	3,646
Total	7,520	-	-	-	7,520	3,651

WESLEY METHODIST CHURCH, CHESTER

15 Trading Expenditure

Wesley Coffee Bar

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
£ 51,834	£	£	£	£ 51,834	£ 35,992
51,834	-	-	-	51,834	35,992

The expenditure represents the total supply, wages and administration costs of Wesley Coffee Bar.

16 Transfer Between Funds

To Designated Funds (unrestricted)
To Designated Funds (restricted)
From General Fund (unrestricted)
From Designated Funds (restricted)
To General Fund (unrestricted)

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
£	£	£		£	£
	55,439			55,439	12,752
				-	1,110
- 25,439				- 25,439	- 108,628
		30,000		- 30,000	
				-	94,767
- 25,439	55,439	- 30,000	-	-	-

17 Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

Number of trustees who were paid expenses

Total amount paid

2022 2021

2 0

£ £
1,210 -

None of the trustees is an employee of the Church. The payments are to two trustees in respect of an honorarium and fees for playing the organ. No payments were made to any Trustee in the year ending 31st August 2021.

18 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Adjustment to 2020 Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

2022 2021
£ £
1,440 1,800
516
Nil Nil

19 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Total staff costs

2022 2021
£ £
58,123 44,622
0 0
2,621 1,365
60,743 45,987

Average number of staff employed during the year were:

6 4

There were no employees earning above £60,000 per year and no key management personnel received any benefits for their services to the charity.

WESLEY METHODIST CHURCH, CHESTER

20 Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings	Other non investment land and buildings	Investment properties (land and buildings)	Other fixed assets	Fixtures, fittings and equipment	Total 2022
	£	£	£	£	£	£
Balance brought forward	750,000			2,000	37,130	789,130
Additions					678	678
Revaluation						-
Disposals						-
Transfers						-
Balance carried forward	750,000	-	-	2,000	37,808	789,808
Accumulated depreciation						
Balance brought forward					34,127	34,127
Depreciation charge for year					934	934
Revaluations						-
Disposals						-
Transfers						-
Balance carried forward	-	-	-	-	35,061	35,061
Net book value						
Brought forward	750,000	-	-	2,000	3,003	755,003
Carried forward	750,000	-	-	2,000	2,747	754,747

The valuation of land and buildings is based on an external valuation based on the market value. The organ is valued on its net book value, calculated on the original cost adjusted for material expenditure on the organ.

21 Debtors and Prepayments

	General Fund (Unrestricted)	Designated Funds (unrestricted)	Designated Funds (restricted)	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Wesley Methodist Church					-	
Circuit assessment prepayment	16,328				16,328	16,439
Wesley Coffee Bar						
Trade Debtors					-	215
Prepayments	351				351	343
	16,679	-	-	-	16,679	16,997

The Wesley Methodist Church Circuit Assessment is paid quarterly in advance

WESLEY METHODIST CHURCH, CHESTER

22 Creditors

Creditors (under 1 yr)

Wesley Methodist Church

Audit fees

North Cheshire Circuit

Other

Wesley Coffee Bar

Trade Creditors

Audit fees

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
£	£	£	£	£	£
1,440				1,440	3,696
				-	16,440
30				30	
3,010				3,010	2,877
360				360	360
4,840	-	-	-	4,840	23,373

Long term liabilities (due after more than one year)

Wesley Coffee Bar

Deferred Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2022	Total 2021
£	£	£	£	£	£
522				522	571
522	-	-	-	522	571

23 Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property.

Analysis of investment movements

Change in investment values

Market value at beginning of year

Interest earned

Interest paid

TMCP costs

Gains/(losses) on investments

Market value at end of year

COIF Charities Investment Fund	TMCP Fund 11226A	TMCP Fund 11226B	TMCP Fund 11480	Total 2022	Total 2021
£	£	£	£	£	£
15,857	1,671	835	1,093	19,457	17,035
445	41	20	5	510	474
- 445	- 36	- 18	- 1	- 499	- 468
-	- 5	- 2	- 3	- 10	- 6
- 830	- 105	- 52	-	- 987	- 2,421
15,027	1,566	783	1,094	18,470	19,457

WESLEY METHODIST CHURCH, CHESTER

24. Central Finance Board (CFB) and Cash at Bank

The Church has current accounts at Lloyds Bank plc and the Co-operative Bank p.l.c., authorised institutions. The sums held on those accounts are immediately available. In addition, the Church has deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. The Church has no other financial instruments. These sums are viewed as being liquid and are shown as Current assets on the Balance Sheet.

24.1 Designated Funds (unrestricted) – balance £132,120 on 31 August 2022 (2021: £169,170)

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

- Contingency Fund: balance £118,606 (2021: £103,827) is available to meet long-term maintenance of the Church premises. In 2017 and 2018, £30,000 was transferred to the Regenerate! Project to bridge the difference between expenditure and income. This was repaid in 2022.
- Designated Supplementary Music Fund: balance £6,132 (2021: £64,151). The next major overhaul of the Church organ was undertaken in 2022.
- Wesley Mission Fund: balance £2,382 (2021: £1,192) to resource and support Wesley's Chester City Centre mission initiatives as agreed by Wesley's Trustees.
- Stewardship Fund: balance £5,000. This fund was created in 2022 to support Wesley's outreach.

24.2 Restricted Fund - balance £6,593 on 31 August 2022 (2021: £65,262)

These funds are to serve specific purposes and are restricted by a document, deed or resolution of the Managing Trustees of Wesley Methodist Church, Chester to that purpose alone. These funds comprise:

- Regenerate! Fund: balance £3,761 (2021: £33,178) was established to hold the monies raised to undertake the Regenerate! Project. The project is complete. The bridging loan of £30,000 from the Contingency Fund was repaid in 2022.
- Restricted Music Fund: balance £0 (2021: £31,848). The major overhaul of the Church organ was undertaken in 2022..
- Benevolent Funds: balance £1,594 (2021: £236) provides support for those in need.
- Ukrainian Meet Ups Fund: £1,238. This fund was created in 2022 to support the work of Wesley in supporting refugees from Ukraine.

24 Related Party Transactions

	Description	Total 2022	Total 2021
		£	£
Methodist Insurance	Insurance policy premiums	5,179	4,989
North Cheshire Methodist Circuit	Annual Assessment	65,756	65,756
Methodist City Centre Network	Donations	50	-
Action For Children	Donations	193	-
All We Can	Donations	681	-
Fund for Support of Presbyters & Deacons	Donations	-	150
Methodist International House	Donations	-	100
Fund for World Mission	Annual Stewardship grant	2,640	2,573
Mission in Britain	Annual Stewardship grant	660	644
Fund for Property	Annual Stewardship grant	440	429
Methodist Church Pension Fund	Donation	35,000	-
		110,598	74,641

WESLEY METHODIST CHURCH, CHESTER

25. Controlling Interest

As Wesley Methodist Church is part of the Methodist Connexion in Great Britain, ultimate control rests with the Methodist Connexion.

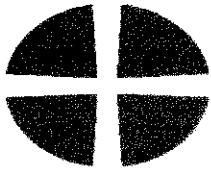
26. Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. At Wesley Methodist Church, many members contribute to its mission and activities. We are grateful to all of them for their help and commitment. No attempt has been made by this Church to value the non-monetary contributions to the Church in monetary terms.

WESLEY METHODIST CHURCH

England & Wales - Charity number 1138016

Accounts



THE METHODIST CHURCH
REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

Wesley Methodist Church, Chester

Registered Charity - Registration number

1138016

North Cheshire Circuit	Circuit No	11/1
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Ministers

Revd J Neil Stacey

Stewards

Dr Mark Gant

Mr Michael Haynes

Mrs Heather J Walker

Professor David Clough

Dr David Acquaye

Ms Sarah Pearson

Church Treasurer

Mrs Shirley Stacey

WESLEY METHODIST CHURCH, CHESTER

TRUSTEES ANNUAL REPORT TO THE CHARITY COMMISSION FOR WESLEY METHODIST CHURCH, CHESTER (CHARITY NO. 1138016): YEAR ENDING 31st AUGUST 2021

SECTION 1: OVERVIEW REPORT

1. Introduction

Wesley Methodist Church Chester has the working name of The Wesley Church Centre; it is simply known as 'Wesley' by many people locally. The charitable objects are those of the Methodist Church, and include commitment to Christian service through worship, prayer and community involvement, which provides significant public benefit.

2. Wesley's Mission Statement

As part of the Methodist Church, Wesley's mission is: **"To proclaim and affirm our conviction of God's love in Christ for us and for all the world; and renew confidence in God's presence and action in the world and in the church."**

The Wesley family is gathered from all over Chester and beyond. Our premises themselves form a primary point of connection with each other, and our particular calling arises from their location in the heart of the city.

We are called:

- to open the Wesley Church Centre as a resource for all;
- to encounter and engage with people beyond our fellowship's margins; and so
- to make new relationships with individuals, groups and organisations.

We aim to create a space of warmth and openness in which we can:

- offer **hospitality** to those coming into the city centre
- sensitively offer friendship, a sense of **belonging** and pastoral care
- offer opportunities for **worship, prayer and reflection**
- provide opportunities for personal, social and spiritual **development**
- promote action for **social justice** and transformation
- form **pathways** to engagement in Christian community and to faith commitment

3. Wesley Church Centre Life: Summary of activity from 1st September 2020 to 31st August 2021

The national response to the Covid-19 pandemic provided the context for Wesley's work throughout this year. A Covid-secure Risk Assessment from SHE Safety Consultants Ltd was accepted in August 2020 as the basis on which systems and procedures could be put in place to reopen the Wesley Church Centre. Wesley's Covid-responsible team worked with Revd Dr Christine Dutton to plan and manage this reopening. A team of 15 'Open Door Volunteers' were recruited and trained. Sanitisers, Perspex screens, personal protective equipment, signage and barriers were obtained. The key phases of reopening the building and restoring activities during the year were as follows: -

- (a) Throughout the year a specific 'Covid-team' team worked with the minister and church leadership team to monitor developments in regulations and guidance, and to ensure that safe practice was implemented.
- (b) Physical gatherings for both Sunday worship and midweek activities were severely hampered by lockdowns and concerns for safe patterns of working with people.
- (c) Gathered public worship began again in early March, since when a fuller programme of services has emerged as restrictions have been reduced and confidence has increased.
- (d) The building reopened for midweek activities – including our Café, the Chester Fair Trade Shop, Monday Breadmaking and Tuesday Lunchtime Concerts – in the middle of May 2021.

WESLEY METHODIST CHURCH, CHESTER

- (e) We continued to develop patterns of online worship and, more recently, we have worked to enable 'hybrid' worship – allowing those physically in the building and those connected online to join in a shared act of worship.

3.1 'Open Door': Tuesdays to Saturdays

Wesley continued to be valued as a place where conversation is always possible and where friendships can be made. We aimed to offer a personal welcome and, with sensitivity, listening and prayer to those in need or distress. We offered a place where people could participate in new activities which enrich their lives, including the development of their spirituality.

The Café run by Wesley Coffee Bar (Wesley's related 'limited by guarantee' company) continued to be the heart of Wesley's 'Open Door', Tuesday to Saturday. During the lockdown periods in the past year, the two members of staff were put on furlough under the terms of the government's Coronavirus Job Retention Scheme. The Trustees agreed to subsidise the Café company during the year in order to preserve and rebuild this core activity for Wesley's hospitality offering. By the end of the financial year customer footfall was steadily increasing.

The Fair Trade Shop run by Chester Fair Trading Limited also played a very important part in Wesley's community outreach and offering to visitors. Wesley is committed to using fair trade goods wherever possible.

A grant of £3,000 from Chester West and Chester Council and The Westminster Foundation was received to support Wesley's Covid-secure reopening, and we continued to enjoy the ongoing support of the North Cheshire Methodist Circuit.

The City Walls protective scaffolding structure with a diverted City Walls walkway was erected in Wesley's rear car park in the period September to late November 2020.

'Music at Wesley' ran 8 Tuesday lunchtime concerts and 2 Saturday organ recitals up to the end of December. Between January 5th and May 11th virtual concerts were emailed out each Tuesday morning. Live lunchtime concerts recommenced on May 18th, with 11 more held until the extended season finished on July 20th. The average audience size in the year was 45 (in socially distanced seating) and great appreciation for the concerts was expressed by those who were able to attend.

Community Bread Making sessions recommenced on Mondays in May 2021, run by the co-operative social enterprise 'Bread Together', in partnership with Wesley. People came to make new friendships, build confidence and of course to learn to make bread. They included adults and children, those with learning and/or physical disabilities, those recovering from mental health problems, addictions and homelessness. The activity was a valued resource for social care agencies and one-to-one care staff.

The Wesley Crèche is Wesley's longest standing form of community outreach. It had to be suspended for the year, but plans were put in place to resume session of Thursday and Friday mornings as from September 2021. In addition, a parent & toddler group will restart on Wednesday mornings.

On May 24th 2021, Wesley was awarded the Bronze Eco Church Award certificate by A Rocha UK, based on the work spearheaded by Wesley's Eco Group.

Lettings of Wesley's rooms and spaces gradually started again from May 2021, throughout the week in daytime and evenings, to a wide variety of user groups. In the period to the end of August these included Ceroc Addiction dancing, Rock Choir, AG Family Support, NHS Healthbox, U3A groups, a piano workshop and Slimming World.

The weekly watercolour group for people of all ages and abilities was suspended for the year; but will be restored as from the beginning of October 2021.

A Financial Appeal letter was issued in February 2021 to Wesley's congregation to set out the financial challenges and particularly to ask those who had been giving via Sunday plate collections to consider bank standing orders or other ways of continuing to give. The congregation responded positively, and overall collection levels increased over the past year.

WESLEY METHODIST CHURCH, CHESTER

3.2 Sunday Worship

Wesley's membership on 1st September 2021 was 139. On Sundays, morning worship during lockdown was attended by around 75 people on Zoom and by the end of August 2021 the hybrid services were attended in person by around 30. Wesley's junior church ('SPLAT!') has sustained its numbers well in recent years.

Wesley is a member of the national Inclusive Church Network, preaches a strong message of inclusion and extends a welcome to all. An ecumenical 'Open Table' monthly Sunday evening communion service for the LGBTQIA+ community and their supporters continued as a valued fellowship on Zoom throughout the year.

Various online systems (e.g. email, Zoom, Facebook, Twitter, YouTube, Wesley website) kept the Wesley fellowship well-connected throughout this pandemic period and facilitated communications and necessary meetings, supplementing the more traditional modes of communication (e.g. telephone, post and person to person).

August Revd Dr Christine Dutton left Wesley to become Officer and Tutor in Evangelism and Leadership in the Connexional Team based at the Queen's Foundation for Ecumenical Theological Education in Birmingham. The Circuit Superintendent, Revd Neil Stacey, took over pastoral oversight of Wesley for a 12 month period, pending the appointment of a replacement presbyter as from September 1st 2022.

4. Review of Achievements v. Specific Plans and Targets Set for 2020/2021

4.1 Worship

- 4.1.1 Development of hybrid model for worship (online, offline and combined worship opportunities) as a response to Covid-19.
- 4.1.2 Offer increased opportunities for young people to influence, shape and participate in worship.
- 4.1.3 Continued commitment to being an Inclusive Church.
- 4.1.4 Continuation of prayer ministry model (prayer network, Methodist Church prayer resources and cards for visiting) and weekly gathering for prayer.

Plans 4.1.1 to 4.1.4 were all progressed during the year.

4.2 Learning

- 4.2.1 Building on the establishment of weekly study night by additional learning opportunities in small groups.
- 4.2.2 Prioritise learning opportunities for young people and children, listening to their voices and enabling leadership opportunities for them.
- 4.2.3 Explore, develop and promote learning opportunities within the church, the circuit, district and region and ecumenically.

Plans 4.2.1. to 4.2.3 were all progressed during the year.

4.3 Caring

- 4.3.1 Regular communication with the pastoral care team identifying priority needs.
- 4.3.2 Regular safeguarding review meetings to ensure compliance and overview of training needs.
- 4.3.3 Explore use of small groups for pastoral care and listening, including the need for additional training.

Plans 4.3.1 to 4.3.3 were all progressed during the year.

4.4 Serving

- 4.4.1 Establishment of Eco-Church group. ***Eco Church Group successfully established.***
- 4.4.2 Continued work with Inclusive Church group, and listening to under-represented groups as we define priorities for future work.

WESLEY METHODIST CHURCH, CHESTER

- 4.4.3 Continued commitment to giving to Methodist Connexional funds and charities, seeking to deepen existing relationships with Christian Aid, All We Can and Kimbilio.
- 4.4.4 Continued recruitment and training for Open Door volunteers enabling the Wesley Church Centre to open safely for church and community events including the coffee bar and Fair Trade shop, as opportunity allows.

Plans 4.4.2 to 4.4.4 were all progressed during the year.

- 4.4.5 'Music at Wesley'. The plan is to recommence weekly Tuesday lunchtime concerts at the beginning of October 2020 and run them until May 2021, to the extent that government Covid-19 restrictions allows. Audience numbers will be limited to less than 78 (and initially at around 50) while 2 metres socially distant seating has to be maintained.

Live lunchtime concerts were successfully run between lockdowns and in line with Wesley's Covid-19 Risk Assessment in October and December 2020 and from May 18th to July 20th 2021. (Virtual concerts were circulated by email to the audience each week from January 5th to May 11th 2021)

- 4.4.6 Wesley's Coffee Bar Company will be operating at a loss in the short term, with reduced opening hours and a limited menu, supported by a subsidy from Wesley Methodist Church. The Board of Directors will keep the situation under close scrutiny and seek to achieve a break-even position during the course of the year, to re-establish the foundation for a sustainable future operation.

The extended lockdowns during the year delayed the restoration of full Café operations. The government's Coronavirus Job Retention Scheme was used to defray staff salary costs and the Wesley Methodist Church Trustees agreed subsidies to achieve a break-even position for the Coffee Bar Company during the year.

4.5 Evangelism

- 4.5.1 Development of online presence and social media to share the gospel.
- 4.5.2 Continue to offer opportunities for those who are interested to join a small group to find out more about faith.
- 4.5.3 Working together with Churches Together in Chester and with LinkUp to support public acts of witness and evangelism.

Plans 4.5.1 to 4.5.3 were all progressed during the year.

4.6 Finance, Property and Governance

4.6.1 Financial Management

- Set a realistic budget for 2020/21, with the operating deficit (that will be funded from general and designated reserves) contained within limits set and regularly monitored by the Trustees. ***Done.***
- Apply to Cheshire Waste and Chester Borough Council for a grant from its Community Response Fund in September 2020 and to the North Cheshire Circuit for a grant by October 2020. ***£3,000 grant awarded.***
- Prepare Wesley's Statutory Accounts and Trustees' Report for independent examination and submit them to the Charity Commission before April 2021. ***Done.***

4.6.2 Property Sustenance.

- Minimise property expenditure in 2020/21 to cover only essential safety and sustenance maintenance work. ***Successfully achieved.***

4.6.3 Key Policies

- Review Safeguarding policy and procedures in June 2021. ***Done.***
- Review Wesley's financial controls in August 2021. ***Done.***

WESLEY METHODIST CHURCH, CHESTER

- Establish management processes for Wesley's lay workers that conform to the good practice guidelines that were developed by the North Cheshire Methodist Circuit in early 2020. ***Regular management reviews put in place and employment contracts reviewed.***

5. Plans and Targets for 2021/2022

These plans and targets are based around the 'Our Calling' statement of the Methodist Church which states that: -

'The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission.'

5.1 Worship

- 5.1.1 Continue to develop patterns of worship being offered by the Wesley community, both for those in the building and online; and paying particular attention to the needs of young people and our commitment to inclusivity.
- 5.1.2 Continue to explore increasing participation

5.2 Learning

- 5.2.1 Following the difficulties presented by the restrictions due to the Covid pandemic, re-establish and develop our relationships with children and young people with a view to increasing their participation.
- 5.2.2 Create learning opportunities in small groups, ensuring a variety of learning topics and styles are offered.

5.3 Caring

- 5.3.1 Review pastoral care networks and means of communication with the range of people within our church community.
- 5.3.2 Continue to oversee safeguarding compliance and training.
- 5.3.3 Run a weekly session providing a space to share prayer concerns and engage in fellowship.

5.4 Serving

- 5.4.1 Establishment of Eco-Church group.
- 5.4.2 Continued work with Inclusive Church group; and listening to under-represented groups as we define priorities for future work.
- 5.4.3 Continued commitment to giving to Methodist Connexional funds and charities, seeking to deepen existing relationships with Christian Aid, All We Can and Kimbilio.
- 5.4.4 Run a full programme of 'Music at Wesley' Tuesday lunchtime concerts, rebuilding audience numbers as the year progresses.
- 5.4.5 On behalf of the trustees, the Coffee Bar Board of Directors will continue to provide close scrutiny of the Café in an attempt to re-establish a sustainable operation at the heart of Wesley's weekday mission.

5.5 Evangelism

- 5.5.1 Development of at least one public exhibition to engage those outside the church in thinking about matters of faith and spirituality.
- 5.5.2 Review of the use of small groups to find out more about faith.
- 5.5.3 Work ecumenically to support public acts of witness and evangelism.

5.6 Finance, Property and Governance

- 5.6.1 Financial Management
 - Set a realistic budget for 2021/22.
 - Prepare Wesley's Statutory Accounts and Trustees' Report for independent examination and submit them to the Charity Commission before April 2022.
- 5.6.2 Property Sustenance.
 - Carry out essential maintenance work required to sustain the Wesley Church Centre buildings for the medium to long term future, as determined by the Property Steward and in line with Wesley's most recent Quinquennial Inspection.

WESLEY METHODIST CHURCH, CHESTER

5.6.3 Centre Staffing

- Review Wesley's need for, and the affordability of, a new paid lay worker in the context of Circuit presbyter/deacon staffing plans for September 1st 2022 onwards.

5.6.4 Key Policies

- Review Safeguarding policy and procedures in June 2022.
- Review Wesley's financial controls in August 2022.

6. Conclusion

Before the Covid-19 pandemic, Wesley was seeking to fulfil its Mission Statement. Wesley worship services were open to all and the hospitality of the Coffee Bar, open daily, was at the heart of Wesley's community outreach. The Wesley Church Centre was valued by the Chester city community and by visitors for a wide variety of activities and uses.

The Covid-19 pandemic presented very significant challenges to our life and mission, both financially and in terms of our ability to enable people to meet one another and develop enriching relationships. Through the generosity of our members, and the time and energy invested in online activities and telephone contacts, we believe that as a community we are still in good heart. We are intent on reshaping and rebuilding our offering in Chester City Centre in 2021/22 in line with our Mission Statement, to meet the emerging needs of our congregation and the wider community.

WESLEY METHODIST CHURCH, CHESTER

SECTION 2: TRUSTEES ANNUAL REPORT ON FINANCE AND GOVERNANCE

1. BASIS OF PREPARATION AND LEGAL FRAMEWORK OF ACCOUNTS

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))*. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

Full Name of Charity / Church: **Wesley Methodist Church, Chester**

Registration Charity Number: **1138016**

Date of registration: **15th September 2010**

Main communication address:

Church Office, Wesley Methodist Church, St John Street, Chester CH1 1DA

The members of the Church Council of Wesley Methodist Church, Chester are the Charity Trustees. The membership is made up of Circuit Ministers, church office holders and representatives appointed by the church at the Annual General Church Meeting.

The full list of Church Council members and key lay employees and changes during the financial year are shown as Appendix A to this report.

Treasurer: **Mrs Shirley Stacey**

Mrs Shirley Stacey took over as Treasurer from Mr J David Jacques on 21 January 2021. Mr J D Jacques acted as the principal officer overseeing the day to day financial management and accounting for the church during the year until 21 January 2021 and Mrs Shirley Stacey undertook that role as from 21 January 2021.

Independent Examiner: **Integrity Partnership, Chartered Certified Accountants and Chartered Tax Advisers**

Investment Bankers: **Central Finance Board of the Methodist Church, Trustees for Methodist Church Purposes**

WESLEY METHODIST CHURCH, CHESTER

2. GOVERNANCE

2.2 Aims and organisation

As registered with the Charity Commission (Charity no. 1138016):

Wesley is a Christian faith community offering regular Christian worship and community hospitality through its premises during the week, including arts and music events and exhibitions, cafe facilities (via its affiliated company, Wesley Coffee Bar), crèche and toddler groups, community bread making sessions and lettings to a variety of local groups.

2.3 Purposes of the Methodist Church

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local church or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

2.4 Main activities of the church

Worshiping God through prayer, song and other acts of worship.

The organisation and resourcing of regular public acts of worship, open to members of the church and non-members alike.

- The teaching of Christianity through sermons, courses and small groups.
- The conduct of baptisms, weddings and funerals
- The resourcing of pastoral work including visiting the sick and bereaved.
- Taking religious assemblies in local schools.
- Promotion of Christianity through the staging of events and services.
- Provision of hospitality throughout the week through the Wesley Café.
- Provision of regular lunchtime and evening concerts and arts activities and events.
- Provision of community bread making sessions.
- Hosting of crèche and toddler groups.
- Provision of facilities for U3a, a slimmers group, choir rehearsals, dance classes and various other community group meetings.

2.5 Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

2.6 Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Leadership Team along with the Minister.

Some of the Trustees are appointed ex officio as Circuit Ministers and the others are appointed as church role holders and as representatives by the annual General Church Meeting.

WESLEY METHODIST CHURCH, CHESTER

2.7 Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

2.8 Related Parties

The Church is part of the North Cheshire Methodist Circuit which is part of the Chester & Stoke-on-Trent Methodist District and is also accountable to the Methodist Conference.

The internal organisations linked to this church are the Wesley Crèche and Tuesday Afternoon and Monday Evening fellowships.

2.9 Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

2.10 Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
- The safeguarding and protection of all children, young people and adults when they are vulnerable.
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

Wesley Methodist Church, Chester commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

Wesley Methodist Church, Chester commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

2.11 Reserves Policy

The Reserves Policy for the Church is to aim to hold a minimum sum in the General Fund together with the Contingency - Building Fund equivalent to 6 months' average expenditure. This should be sufficient to meet unforeseen items of major expenditure on the church buildings and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the

WESLEY METHODIST CHURCH, CHESTER

assessment payable to the Methodist Circuit. A separate and more detailed Reserves Policy document, updated annually, covers the policy of building provisions in contingency funds to cover for known major expenditures (e.g. Church Centre flat roof replacement and organ refurbishment) that are likely to be required in the next 5 years.

Signed on behalf of the Managing Trustees of Wesley Methodist Church, Chester

Name: Revd J Neil Stacey

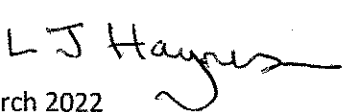
Role: Trustee and Chair of the Trustees

Signature: 

Date: 22nd March 2022

Name: Mr Leyland Haynes

Role: Trustee and Secretary to the Trustees

Signature: 

Date: 22nd March 2022

WESLEY METHODIST CHURCH, CHESTER

APPENDIX A: CHURCH COUNCIL MEMBERSHIP (i.e. MANAGING TRUSTEES): from 1.9.20 to date

MEMBERSHIP CATEGORY		NAME (as at 1.9.20)	CHANGES SINCE 1.9.20
Ministers		Revd Dr Christine Dutton Revd Neil Stacey Revd David Goodwin	Resigned 31.8.21
Lay Worker			
Church Stewards		Dr Mark Gant Michael Haynes Heather Walker Prof. David Clough Dr David Acquaye XX Trustee with Dispensation Sarah Pearson	Resigned 17.6.21 Appointed 11.7.21
Church Safeguarding Co-ordinator		Jane Krause	
Church Treasurer		David Jacques Shirley Stacey	Until 21.1.21. Assistant Treasurer from 21.1.21. Resigned 30.9.21 Appointed 21.1.21
Secretary of Church Council		Leyland Haynes	
Admin. Committee Secretary		Brian Heald	
Property Steward		Stephen Bowden	
Secretary of Pastoral Committee		Gillian Langrick	
Junior Church Liaison		Ian Evans	
Circuit Steward Representative		Gill Townsend	
Not less than 6 and not more than 15 representatives elected by the annual General Church Meeting (who are members of the Church)	1. 2. 3. 4. 5. 6. 7. 8. 9. 11. 12. 13. 14. 15.	Dr Hazel Erskine Helen Haynes Dr Heather Pearson Malcolm Pearson Andrew Ramsey Dr Derek Fry Julie O'Connell Laura Etheridge Sarah Pearson Angela Macquiban Jeremy Heald Chris Royton	Resigned 21.9.21 Appointed Church Steward 11.7.21

WESLEY METHODIST CHURCH, CHESTER

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£	£
Income							
Income relating to the Church	4	124,125	15	2,941	-	127,080	125,094
Fundraising Income	5	8,584	-	-	-	8,584	16,827
Interest & Investment Income	6	699	-	35	-	734	1,676
Income supporting the Mission of the Church	7	-	123	971	-	1,094	8,120
Other Charitable Income	8	5	-	-	-	5	2,152
Other Income	9	16,594	-	-	-	16,594	38,441
Trading Income	10	24,915	-	-	-	24,915	59,289
Total income		174,923	138	3,947	-	179,007	251,598
Expenditure							
Expenditure relating to the Church	11	117,683	-	20	-	117,703	124,800
Fundraising Expenditure	12	3,669	-	-	-	3,669	5,065
Interest & Investment costs		371	-	-	-	371	649
Expenditure on the Mission of the Church	13	254	600	3,048	-	3,902	21,049
Other Charitable Expenditure	14	3,651	-	-	-	3,651	5,470
Other Expenditure		481	-	-	-	481	1,042
Depreciation	20	1,603	-	-	-	1,603	1,979
Trading Expenditure	15	34,388	-	-	-	34,388	52,961
Total expenditure		162,102	600	3,068	-	165,769	213,015
Gains/(losses) on monetary investments		-	-	-	2,421	2,421	345
Gains/(losses) on investment properties		-	-	-	-	-	-
Net income/(expenditure)		12,821	463	879	2,421	15,659	38,928
Transfers between funds	16	-	13,861	12,752	1,110	-	-
Gains/(losses) on Fixed Assets	20	-	-	-	-	-	-
Net movement in funds		-	1,040	12,289	1,989	2,421	15,659
Total funds brought forward		789,147	156,881	63,273	17,035	1,026,336	987,408
Total funds carried forward		788,107	169,170	65,262	19,457	1,041,996	1,026,336

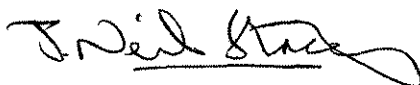
The Statement of Financial Activities include all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WESLEY METHODIST CHURCH, CHESTER

Balance Sheet as at 31 August 2021

	Notes to the Accounts	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£	£
Fixed Assets							
Church building and other property	20	755,003	-	-	-	755,003	755,352
Investment properties		-	-	-	-	-	-
Investments	23	-	-	-	19,457	19,457	17,035
Total fixed assets		755,003	-	-	19,457	774,459	772,388
Current Assets							
Debtors and prepayments	21	16,997	-	-	-	16,997	19,312
Stock		531	-	-	-	531	-
Central Finance Board Deposits		22,860	169,170	65,164	-	257,194	217,332
Cash at Bank and in hand		16,661	-	98	-	16,758	21,413
Total current assets		57,048	169,170	65,262	-	291,480	258,058
Current liabilities							
Creditors (under 1 yr)	22	23,373	-	-	-	23,373	3,576
Total current liabilities		23,373	-	-	-	23,373	3,576
Net current assets/liabilities		33,674	169,170	65,262	-	268,107	254,481
Total assets less current liabilities		788,677	169,170	65,262	19,457	1,042,566	1,026,869
Long term liabilities (due after more than one year)	22	571	-	-	-	571	637
Net assets		788,107	169,170	65,262	19,457	1,041,996	1,026,232
Funds of the Church							
General Fund (Unrestricted)		788,107				788,107	789,043
Designated Funds (Unrestricted)			169,170			169,170	156,881
Total Unrestricted Funds						957,277	945,924
Restricted Funds				65,262		65,262	63,273
Endowment Funds					19,457	19,457	17,035
Total Funds		788,107	169,170	65,262	19,457	1,041,996	1,026,232

The Financial Statements were approved by the Managing Trustees and authorised for issue on 22nd March 2022 and are signed on behalf of the Managing Trustees by



Revd J Neil Stacey
Date: 22nd March 2022

WESLEY METHODIST CHURCH, CHESTER

Cash flow statement for the year ended 31 August 2021

Statement of cash flows

2021

£

Cash from operating activities

Net cash used in operating activities, as below

35,994

Cash flows from investing activities

Dividends, interest and rents from investments

468

Purchase of property, plant and equipment

- 1,254

Acquisition/disposal of Investments

-

Net cash provided by investing activities

- 786

Cash flows from financing activities

Transfer between funds

-

Net cash used in financing activities

-

Change in cash and cash equivalents in the reporting period

35,207

Cash and cash equivalents at 1 September 2020

238,746

Cash and cash equivalents at 31 August 2021

273,953

Reconciliation of net income to net cash flow from operating activities

Net income for the reporting period (per SOFA)

15,659

Adjustments for:

Depreciation and amortisation charges

1,603

Dividends, interest and rents from investments

- 468

Gains/(losses) on investments

- 2,421

Decrease/(increase) in stocks

- 531

(Increase)/decrease in debtors

2,420

Increase/(decrease) in creditors

19,797

Increase/(decrease) in long term liabilities

- 66

Net cash used in operating activities

35,994

Analysis of cash and cash equivalent

Cash in hand and bank balances

16,758

Short term deposit (less than 3 months)

257,194

Total cash and cash equivalents

273,953

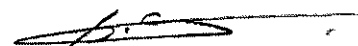
WESLEY METHODIST CHURCH, CHESTER

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Managing Trustees of Wesley Methodist Church, Chester.

Signature of Treasurer



Name

S Stacey

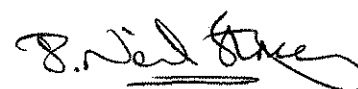
Address

35 Vincent Drive, Westminster Park,
Chester, CH4 7RQ

Presentation to the Managing Trustees at a Church Council Meeting for Approval

I confirm that the Accounts were presented to the Managing Trustees at a Church Council Meeting and were approved on 22nd March 2022:

Signature of Chair of meeting



Name

Revd J N Stacey

Date

22nd March 2022

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities Act 2011 and its constitution. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

STATEMENT OF DISCLOSURE TO THE INDEPENDENT EXAMINER

- a) So far as the Trustees are aware, there is no relevant information of which the independent examiner is unaware and;
- b) The Trustees have taken all the steps that ought to have been taken as trustees in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Wesley Methodist Church
St John Street
Chester, CH1 1 DA

S Stacey
Treasurer
Date: 22nd March 2022

WESLEY METHODIST CHURCH, CHESTER



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Wesley Methodist Church

On accounts for the year
ended

31st August 2021

Charity no
(if any)

1138016

Set out on pages

1 to 29

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/8/2021.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

11th March 2022

Name:

Christopher Jones

Relevant professional
qualification

FCCA

Address:

Integrity Partnership

WESLEY METHODIST CHURCH, CHESTER

Sigma House, Hadley Park, Telford
Shropshire TF1 6QN

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

WESLEY METHODIST CHURCH, CHESTER

NOTES TO THE ACCOUNTS: YEAR ENDED 31 AUGUST 2021

1. Basis of accounting and accounting policies

1.1 Accounting standard

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))* 2015.

1.2 Basis

Wesley Methodist Church, Chester is a church within the Methodist Connexion in Great Britain and these accounts are prepared in accordance with the constitution, practice and discipline of that Church. The financial statements have been prepared under the Charities Act 2011 in accordance with the *Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP (FRS102))*. The accounts relate to the Church and its various organisations and its wholly owned subsidiary and related company.

The wholly owned subsidiary is Wesley Development Limited. Wesley Development Limited is contracted from time to time by Wesley Methodist Church, Chester to undertake major refurbishment and building projects on behalf of the Church.

Its related company is Wesley Coffee Bar, a company limited by guarantee, which operates a café on the Wesley Methodist Church premises. Its directors are appointed by Wesley Methodist Church Council and ultimate control lies with the Managing Trustees of Wesley Methodist Church.

These accounts have been prepared on the basis of historical cost except that fixed assets are shown at valuation or cost of acquisition less accumulated depreciation and investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities. The accounts have been prepared on a going concern basis.

1.3 Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in Pound Sterling, rounded to the nearest pound. Rounding differences should be ignored. Where the content of this year's accounts is different from that of the previous year, the comparative year's numbers have been adjusted and restated to be in the same format and on the same basis.

1.4 Going concern

To the best of their knowledge and belief the trustees confirm that there are no material uncertainties that would call into question the Church's financial viability for at least 12 months from the date of approval of these accounts.

1.5 Consolidation

These accounts are the consolidated accounts of Wesley Methodist Church, Chester, Wesley Development Limited and Wesley Coffee Bar. Where cross-charging has taken place, these have been eliminated upon consolidation.

1.6 Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will be forthcoming. No attempt is made to measure the value of services donated by volunteers.

1.7 Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as there is a legal or constructive obligation committing the Circuit to pay out resources.

WESLEY METHODIST CHURCH, CHESTER

1.8 Capital Commitments

On 31st August 2021 there were no outstanding commitments.

1.9 VAT

Wesley Methodist Church, Chester, Wesley Coffee Bar and Wesley Development Limited are not VAT registered, and all input VAT is charged with the expenses to which it accrues.

1.10 Tangible fixed assets

The Trustees for Methodist Church Purposes are custodian trustee for the church land and premises, which is a Model Trust property, and they hold the freehold title.

The Trustees of Wesley Methodist Church, Chester policy is to value the freehold property on the basis of a market valuation, prepared by an independent chartered surveyor and to base value the organ on the lower of its historic purchase cost or net realisable value. A market valuation was undertaken by Savills which valued the freehold property at £750,000. The value of the organ was re-stated in 2017/18 to a historic purchase cost as this also equated to its net realisable value. Fixtures, Fittings and Equipment individually costing more than £5,000 are now capitalised and written off on a straight-line basis over the useful life of the asset. The useful lives will depend on the nature of the asset acquired. The consolidated financial statements reflect the assets owned by Wesley Coffee Bar. The depreciation policy is shown within the separate accounts for Wesley Coffee Bar.

1.11 Investments

The investments are in monetary assets and are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 19 below.

1.12 Debtors and Prepayments, Creditors and Bank and Cash

Debtors and Prepayments are stated at the amounts owed to or prepaid by the Church, Wesley Development Limited and Wesley Coffee Bar. Similarly, Creditors are amounts owed by the Church, Wesley Development Limited and Wesley Coffee Bar and are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

1.13 Funds

Wesley Methodist Church, Chester has a number of funds; General Fund (unrestricted), Designated Funds (unrestricted), Designated Funds (restricted) and Endowment Funds (restricted). Wesley Coffee Bar is included in the General Fund, in these consolidated accounts. Any surpluses on the General Fund are usually transferred to the Designated Funds (unrestricted), which have been established to provide for the long-term maintenance of the building and organ.

1.14 Tax

Being a charity Wesley Methodist Church does not pay corporation tax. It does claim Gift Aid on donations. Wesley Development Limited and Wesley Coffee Bar do pay corporation tax on any profits.

2. Independent Examination

Accruals have been made for the fee for the independent examination in the sum of £1,800 (Adjusted 2020: £1,896) for the year, to include reviewing the statutory accounts of Wesley Development Limited and Wesley Coffee Bar.

WESLEY METHODIST CHURCH, CHESTER

3. Glossary of Terms

CFB:	The Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities
Church:	Wesley Methodist Church, Chester
Circuit:	The North Cheshire Methodist Circuit
HMRC:	Her Majesty's Revenue and Customs
LPWGS:	Listed Places of Worship Grant Scheme
SOFA:	Statement of Financial Activities
CJRS:	Coronavirus Job Retention Scheme
SORP:	Statement of Recommended Practice
TMCP:	Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds
WMC:	Wesley Methodist Church, Chester
WCB:	Wesley Coffee Bar
WDL:	Wesley Development Limited

WESLEY METHODIST CHURCH, CHESTER

4 Income Relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Collections (including gift aid)	107,536	-	-		107,536	105,869
Donations	5,046	-	-		5,046	4,626
Grants	5,992	-	-		5,992	8,517
Regenerate Project			2,296		2,296	3,267
Other	5,550	15	645		6,210	2,815
Total	124,125	15	2,941	-	127,080	125,094

The grants include £1,570 in grants from the Coronavirus Job Retention Scheme, £1,422 from the Department for Digital, Culture, Media and Sport, £3,000 from Cheshire West and Chester Council and The Westminster Foundation.

5 Fundraising Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Concerts	6,118				6,118	15,090
Other	2,466				2,466	1,737
Total	8,584	-	-	-	8,584	16,827

6 Interest & Investment income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Bank interest	267				267	1,207
Investment Income	433		35		468	468
Total	699	-	35	-	734	1,676

Cash surplus to immediate requirements is deposited with the Central Finance Board of the Methodist Church. Investments are managed by the Methodist Trustees for Church Purposes.

7 Income supporting the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Benevolent activities			971		971	526
Work with the disadvantaged		123			123	3,698
Work with Children					-	3,356
Church Fellowships	-				-	456
Other					-	84
Total	-	123	971	-	1,094	8,120

WESLEY METHODIST CHURCH, CHESTER

8 Other Charitable Income

Donations

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
£	£	£	£	£	£
5				5	2,152
5	-	-	-	5	2,152

9 Other Income

Lettings

Wayleaves and licences

Other

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
£	£	£	£	£	£
10,903				10,903	26,684
5,668				5,668	11,519
				-	238
16,571	-	-	-	16,571	38,441

10 Trading Income

Wesley Coffee Bar

Total

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
£	£	£	£	£	£
24,915				24,915	59,289
24,915	-	-	-	24,915	59,289

Wesley Coffee Bar is company limited by guarantee which operates a Café on the Wesley Methodist Church premises. Its directors are members of the Methodist Church and ultimate control lies with the Managing Trustees of Wesley Methodist Church. The income represents the sales of Wesley Coffee Bar. The income also includes £14,090 in grants from the Coronavirus Job Retention Scheme. Due to Covid-19 restrictions Wesley Coffee Bar sustained a loss for the year. Wesley Methodist Church supported Wesley Coffee Bar with a grant of £10,000, which has been eliminated on consolidation of the accounts.

WESLEY METHODIST CHURCH, CHESTER

11 Expenditure relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Assessment to the Methodist Church	65,756				65,756	59,778
Utilities	5,265				5,265	11,617
Cleaning	5,667				5,667	10,348
Insurance	4,989				4,989	4,937
Maintenance	13,509				13,509	21,052
Office	10,043				10,043	9,900
Project Regenerate			20		20	91
Reopening Expenses	6,592				6,592	510
Other	5,862				5,862	6,569
Total	117,683	-	20	-	117,703	124,800

The Reopening Expenses were costs incurred in providing a safe environment for visitors following the reopening of the premises when permitted under the COVID-19 regulations.

12 Fundraising Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Concerts	2,844				2,844	5,065
Other	825				825	
Total	3,669	-	-	-	3,669	5,065

13 Expenditure on the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Mission Development					-	10,510
Benevolent activities			3,048		3,048	564
Work with the disadvantaged	204	600			804	5,614
Work with Children					-	3,812
Church Fellowships					-	330
Other					-	218
Total	204	600	3,048	-	3,852	21,049

14 Other Charitable Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Donations to Charities	5				5	1,948
Donations to the Methodist Church	3,646				3,646	3,522
Total	3,651	-	-	-	3,651	5,470

WESLEY METHODIST CHURCH, CHESTER

15 Trading Expenditure

Wesley Coffee Bar

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
£	£	£	£	£	£
35,992				35,992	54,940
35,992	-	-	-	35,992	54,940

The expenditure represents the total supply, wages and administration costs of Wesley Coffee Bar.

16 Transfer Between Funds

To Designated Funds (unrestricted)

To Designated Funds (restricted)

From General Fund (unrestricted)

From Designated Funds (restricted)

To General Fund (unrestricted)

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
£	£	£		£	£
	12,752			12,752	32,494
		1,110		1,110	-
- 108,628				- 108,628	- 67,297
				-	- 32,494
94,767				94,767	67,297
- 13,861	12,752	1,110	-	-	-

17 Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

Number of trustees who were paid expenses

2021 2020

0 1

£ £

Total amount paid

0 60

None of the trustees is an employee of the Church. No payments were made to any Trustee in the year ending 31st August 2021.

18 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Adjustment to 2020 Independent examiner's or auditors' fees for reporting on the accounts

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

2021 2020

£ £

1,800 1,380

516

Nil Nil

19 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Total staff costs

2021 2020

£ £

44,622 52,594

0 0

1,365 2,671

45,987 55,265

Average number of staff employed during the year were:

4 7

There were no employees earning above £60,000 per year and no key management personnel received any benefits for their services to the charity.

WESLEY METHODIST CHURCH, CHESTER

20 Tangible Fixed Assets

Cost or valuation	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets £	Fixtures, fittings and equipment £	Total 2021 £
Balance brought forward	750,000			2,000	37,130	789,130
Additions					1,254	1,254
Revaluation						-
Disposals						-
Transfers						-
Balance carried forward	750,000	-	-	2,000	38,384	790,384
Accumulated depreciation						
Balance brought forward					34,127	34,127
Depreciation charge for year					-	-
Revaluations						-
Disposals						-
Transfers						-
Balance carried forward	-	-	-	-	34,127	34,127
Net book value						
Brought forward	750,000	-	-	2,000	3,003	755,003
Carried forward	750,000	-	-	2,000	4,257	756,257

The valuation of land and buildings is based on an external valuation based on the market value. The organ is valued on its net book value, calculated on the original cost adjusted for material expenditure on the organ.

21 Debtors and Prepayments

	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Designated Funds (restricted) £	Endowment Funds £	Total 2021 £	Total 2020 £
Wesley Methodist Church					-	
Circuit assessment prepayment	16,439				16,439	16,439
Wesley Coffee Bar						
Trade Debtors	215				215	2,447
Prepayments	343				343	369
	16,997	-	-	-	16,997	19,255

The Wesley Methodist Church Circuit Assessment is paid quarterly in advance

WESLEY METHODIST CHURCH, CHESTER

22 Creditors

Creditors (under 1 yr)
Wesley Methodist Church
Audit fees
North Cheshire Circuit

Wesley Coffee Bar
Trade Creditors

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
£	£	£	£	£	£
3,696				3,696	1,380
16,440				16,440	
3,237				3,237	2,196
23,373	-	-	-	23,373	3,576

Long term liabilities (due after more than one year)

Wesley Coffee Bar
Deferred Tax

General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2021	Total 2020
£	£	£	£	£	£
571					637
571	-	-	-	-	637

23 Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property.

Analysis of investment movements

Change in investment values

Market value at beginning of year
Interest earned
Interest paid
TMCP costs
Gains/(losses) on investments
Market value at end of year

COIF Charities Investment Fund	TMCP Fund 11226A	TMCP Fund 11226B	TMCP Fund 11480	Total 2021	Total 2020
£	£	£	£	£	£
13,826	1,411	705	1,093	17,035	16,690
431	26	13	4	474	475
431	23	12	1	468	468
	3	1	2	6	7
2,031	260	130	0	2,421	345
15,857	1,671	835	1,093	19,457	17,035

WESLEY METHODIST CHURCH, CHESTER

24. Central Finance Board (CFB) and Cash at Bank

The Church has current accounts at Lloyds Bank plc, HSBC plc and the Co-operative Bank p.l.c., authorised institutions. The sums held on those accounts are immediately available. In addition, the Church has deposit accounts at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. The Church has no other financial instruments. These sums are viewed as being liquid and are shown as Current assets on the Balance Sheet.

24.1 *Designated Funds (unrestricted) – balance £169,170 on 31 August 2021 (2020: £156,881)*

These funds are to serve specific purposes but are not restricted by any document or deed to that purpose alone. These funds comprise:

- Contingency Fund: balance £103,827 (2020: £96,484) is available to meet long-term maintenance of the Church premises. In 2017 and 2018, £30,000 was transferred to the Regenerate! Project to bridge the difference between expenditure and income. This should be repayable by the end of 2020.
- Designated Supplementary Music Fund: balance £64,151 (2020: £59,371) is providing funds for the next major overhaul of the Church organ.
- Wesley Mission Fund: balance £1,192 (2020: £1,026) to resource and support Wesley's Chester City Centre mission initiatives as agreed by Wesley's Trustees.

24.2 *Restricted Fund – balance £65,262 on 31 August 2021 (2020: £63,179)*

These funds are to serve specific purposes and are restricted by a document, deed or resolution of the Managing Trustees of Wesley Methodist Church, Chester to that purpose alone. These funds comprise:

- Regenerate! Fund: balance £33,178 (2020: £30,808) was established to hold the monies raised to undertake the Regenerate! Project. The project is complete. Further pledged donations are expected. Payments for the project are now complete and the balance will be transfer to the Contingency Fund to repay the bridging loan.
- Restricted Music Fund: balance £31,848 (2020: £31,203) is providing funds for the next major overhaul of the Church organ, in conjunction with the Designated Supplementary Music Fund.
- Benevolent Funds: balance £236 (2020: £1,168) provides support for those in need.

WESLEY METHODIST CHURCH, CHESTER

24 Related Party Transactions

	Description	Total 2021	Total 2020
		£	£
Methodist Insurance	Insurance policy premiums	4,989	4,937
North Cheshire Methodist Circuit	Mission Development Officer		10,500
North Cheshire Methodist Circuit	Annual Assessment	65,756	59,778
Action For Children	Donations		221
Methodist Homes for the Aged	Donations		66
All We Can	Donations		533
Fund for Support of Presbyters & Deacons	Donations	150	
Methodist International House	Donations	100	
Fund for World Mission	Annual Stewardship grant	2,573	2,486
Mission in Britain	Annual Stewardship grant	644	622
Fund for Property	Annual Stewardship grant	429	414
		74,641	79,557

25. Controlling Interest

As Wesley Methodist Church is part of the Methodist Connexion in Great Britain, ultimate control rest with the Methodist Connexion.

26. Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. At Wesley Methodist Church, many members contribute to its mission and activities. We are grateful to all of them for their help and commitment. No attempt has been made by this Church to value the non-monetary contributions to the Church in monetary terms.