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

Ministers	Revd 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.

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 an 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.

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**

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.

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.

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

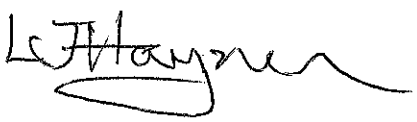
Signature:

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**	**81,672**
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

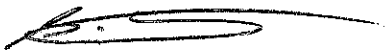
Statement of cash flows	2025 £
Cash from operating activities	
Net cash used in operating activities, as below	**36,212**
Cash flows from investing activities	
Dividends, interest and rents from investments	- 20,188
Purchase of property, plant and equipment	- 1,032
Acquisition/disposal of Investments	**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:	[signature]	**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 9FT

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 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.

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.

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

4 Income Relating to the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Collections (including gift aid)	101,291				101,291	104,506
Donations	4,247				4,247	16,559
Grants	2,302	14,732			17,034	4,732
Regenerate Project			59		59	150
Other	25	0			25	38,010
Total	**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 toawrds 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

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

6 Interest & Investment Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Bank Interest	10,684				10,684	8,629
Investment Income	768		43		812	1,239
Total	**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.

7 Income supporting the Mission of the Church

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Benevolent activities			777		777	525
Work with the disadvantaged			-		-	150
Grants					-	-
Work with Children	2,410				2,410	2,342
Church Fellowships	432		149		581	175
Other	-				-	964
Total	**2,841**	**-**	**926**	**-**	**3,767**	**4,155**

8 Other Charitable Income

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

9 Other Income

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

10 Trading Income

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Wesley Coffee Bar	83,390				83,390	76,353
Total	**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 Rylance and Smith Charitable Trust and £300 from a customer of the Cafe .

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 mainteance costs include the costs of the solar panel and battery project undertaken during the year as well as the installation of double glased 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						-
	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
	5,427	**4,910**	**743**	-	**11,079**	**11,635**

15 Trading Expenditure

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Wesley Coffee Bar	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

	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£		£	£
To General Fund (unrestricted)					-	-
To Designated Funds (unrestricted)		81,156			81,156	42,785
To Designated Funds (restricted)					-	-
From General Fund (unrestricted)	- 60,156				- 60,156	- 42,785
From Endowment Funds				- 21,000	- 21,000	
From Designated Funds (restricted)			-		-	-
From Designated Funds (unrestricted)					-	-
	- 60,156	81,156	-	- 21,000	0	-

17 Payment to Trustees

	2025	2024
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	2	2
	£	£
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

	2025	2024
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	1,638	1,638

19 Paid employees

	2025	2024
Staff Costs paid during the year were:	£	£
Gross wages, salaries and benefits in kind	87,427	78,217
Employer's National Insurance costs	566	-
Pension costs	3,324	3,003
Total staff costs	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.

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

22 Creditors and Provisions

Creditors (under 1 yr)	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Wesley Methodist Church						
Independent Examiner's Fees	1,229				1,229	1,229
Other	414				414	2,392
Cheshire West (Deferred Income)	8,000				8,000	8,500
Wesley Coffee Bar						
Trade Creditors	0				0	596
Independent Examiner's Fees	302				302	302
Wages Accrual	969				969	590
Holiday Accrual	120				120	1,195
Corporation Tax	9				9	5
	11,042	-	-	-	11,042	14,809

Provision for liabilities	General Fund Unrestricted	Designated Funds Unrestricted	Designated Funds Restricted	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Wesley Coffee Bar						
Deferred Tax	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	COIF Charities Investment Fund	TMCP Fund 11226A	TMCP Fund 11226B	TMCP Fund 11480	Total 2025	Total 2024
	£	£	£	£	£	£
Market value at beginning of year	16,762	1,615	808	22,418	41,603	28,840
New Investments					-	11,325
Disposal of Investments				- 21,000	- 21,000	-
Interest earned	463	34	17	379	893	1,277
Interest paid	- 463	- 29	- 14	- 306	- 812	- 1,239
TMCP costs	-	- 5	- 3	- 73	- 81	- 38
Gains/(losses) on investments	- 764	3	1	-	- 760	1,438
Market value at end of year	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.

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.

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.