



# Wesley Hall Methodist Church

Registered Charity Number 1150284

Reports & Financial Statements  
for the year ended  
31 August 2022

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# Trustees' Annual Report

For the year ended 31 August 2022

## 1 Objectives and Activities

Wesley Hall Methodist Church ("Wesley Hall", "the Church") was built in 1908 when the existing Crookes Wesleyan Chapel became too small to house the growing congregation. The Church has been serving the people of Crookes ever since, for well over 100 years.

In September 2010, Wesley Hall Methodist Church joined with Walkley Ebenezer Methodist Church to form Wesley Ebenezer Methodist Church. The two congregations continued to meet for worship in both Crookes and Walkley and provide a community-focussed missional Methodist presence as a multi-site church in these adjoining West Sheffield communities. Wesley Ebenezer Methodist Church registered with the Charity Commission for England and Wales on 27 December 2012 (number 1150284), having previously been an exempted charity.

In September 2021, Wesley Ebenezer Methodist Church returned to being two separate churches, Wesley Hall Methodist Church and Walkley Ebenezer Methodist Church, as before. Wesley Hall Methodist Church retained the Charity Commission number and the registration was duly renamed.

The Church is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds 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 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 or 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

Our threefold mission statement, which guides all that we seek to do as a church is:

- Loving all people
- Building Community
- Sharing our Christian Faith

The sections below describe how we have sought to act these out during the year and how we intend to continue, in God's strength, to be a source of God's blessing in Crookes.

The Trustees confirm that they have considered the Charity Commission's guidance on public benefit, including the specific guidance on charities for the advancement of religion. Specifically:

- we make our services as open and accessible to as wide a range of people as we can, developing new formats and times of worship to meet the needs of the communities we live amongst
- we make our building available for wide and extensive use by a large and increasing number of community groups
- we provide programmes as a church, or jointly with others, to build community and support the social, practical and spiritual needs of our neighbourhoods
- we support other charitable organisations

## **2 Achievements and Performance**

### **Worship & Discipleship**

The fulcrum of our church remains Sunday morning worship; a fusion of contemporary and traditional worship styles, depending on the preference of the preacher, which we aim to keep relaxed yet structured. Our Sunday morning congregation has remained at around 40, with a balanced spread of ages. Highlights included our Christmas carol service led by Rev Gail Hunt, our Easter Sunday celebration service led by Rev Ian Bell and the baptisms of several babies into the life of the church. On Good Friday we continued our tradition of walking from Wesley Hall to Walkley Ebenezer with a cross, stopping a few times along the way to pray and reflect before sharing in worship together.

Discipleship is actively nurtured beyond Sunday mornings through our active team of pastoral visitors, and weekly community focussed activities.

As a Church, we have enjoyed spending time sharing food together (in person), at events including our Harvest Supper (where we also took part in the Tearfund Big Quiz), our Easter breakfast and Summer picnic lunch at the local park.

In the entrance area at Wesley Hall, we have a prayer space to be used by the wider community and our building users.

### **Children, families and youth**

We are privileged to have served a large number of families from the Crookes area for many years. We have been pleased to see this ministry flourish since appointing our first Children and Families Worker, in October 2012. The fruitfulness of our children and families ministry led us to explore opportunities to work with young people and in October 2015 we created a Pre-teen and Youth Worker role to lead this ministry. This led to the creation of our now established after-school Drop Inn, WHY (Wesley Hall Youth) group, Retrogaming Café, Crookes Holiday Club (run jointly with a neighbouring Anglican Church) and annual trip to 3Generate, the Methodist Youth Conference.

### **Community Events for Families**

Our weekly Toddler group, and separate baby group, are well regarded in the local area and compliment other local churches to offer a variety of groups throughout the week. Once a term we run family fun mornings (Stay & Play) with a bouncy castle, range of craft/ play activities and pay as you feel café. We also run an annual community BBQ as part of the Eden Project Big Lunch initiative with over 100 people coming to share food and a stay for a chat.

### **Events with Christian Input for Families**

One of the aims of the community groups above is to encourage and allow people to take their first step through the door of a church. We can then use this opportunity to invite children and their families along to other age appropriate groups, but that also include Christian content. These include our Sunday morning kids group (TRIBE), our monthly Saturday morning Messy Church, and termly half term Fun Days where children are left in our care for the day to help busy parents with school holiday childcare. We ran a Fun Day in October 2021 with the theme of Our Wonderful World and June 2022 with the theme of Polar Explorers. All of these events are well established and valued by those in the local area.

### **Crookes Holiday Club**

The Crookes Holiday Club ran for two days in both the school Easter and Summer holidays. This is an ecumenical project and is run jointly with St Tim's, a local Anglican church. The venue alternates so the summer club is held at St Tim's, and Easter club at Wesley Hall. This is advertised and run very much as a church holiday club with Christian content and has led the youth worker from St Tim's to observe that people are paying us to talk to their children about Jesus!

**3Generate (Methodist Youth Conference)**

We have been sending a group of young people from Wesley Hall to 3Generate for a number of years and every time they come back exhausted, but having had an amazing weekend. There is always a great mix of worship, workshops, games, and the chance to elect the Methodist Youth President for the next year. We sent 5 young people and 3 adult leaders to 3Generate at the NEC in Birmingham in October 2021, sharing a coach with other local young people from across the Sheffield Methodist District.

**After School Drop Inn/ Pizza & Chat**

The Drop Inn regularly welcomes around 100 young people of secondary school age each Tuesday for an after-school hot chocolate or ice cream (depending on the weather) and offers a place to hang out. This is well supported by the church with five regular volunteers and has helped us to build a good link with the local school from which most of the pupils are drawn.

From September 2021, our youth worker restarted Pizza and Chat sessions. Towards the end of the Drop Inn session, young people are invited to stay for a slice of pizza and chat about a current topic. This helps to build relationships with the young people helps them to explore their understanding of the world and their place in it. From this group, young people are invited to come to our Christian youth group WHY, ideally on one of the social evenings for their first time coming.

**WHY**

WHY is now a weekly Christian youth group that meets on term time Sunday evenings. This group previously ran in person every fortnight, but during lockdowns it was felt that weekly zoom meetings were a helpful way for the young people to connect. The Church agreed to increase the youth worker's hours to enable weekly in person meetings from September 2021. The time is spent playing games, chatting and exploring a Christian theme, often using a video or craft. The group is small, with about five core members, but this enables a deeper exploration than would be possible with larger numbers. Sessions during this period included time based in the garden around mindfulness and spending time with God in different spaces, a visit from Open Doors Youth, that focussed around persecuted Christians worldwide, a session on COP26 and then the more light hearted quiz nights and, "Tell your favourite Bible story with a pizza topping"! The young people from WHY have also participated in Prayer at 5:17 an idea shared with us based on 1 Thessalonians 5:17. This has good input from the young people.

**Retrogaming Café**

Under normal circumstances our Retrogaming Café runs quarterly and sees up to 100 people of all ages, but mostly in the 11-25 bracket, coming to enjoy older gaming consoles, coffee and a tuck shop. This is run by a team of volunteers who have been collecting the equipment over the years and are keen to set it up and share it with those who have a similar interest. Due to COVID, the Retrogaming Café had not run since 2019, but we were pleased to be able to bring it back for a successful return in April 2022.

**Buildings & Community Focus**

We are blessed with a large building, in a prominent location in Crookes which is well used by the local community, with around 1,000 people using the building each week.

We believe a significant part of our mission is to walk alongside users of our buildings and offer a journey into a Christ-centred community and on into discipleship. Regular activities hosted in our buildings included:

**Church run events and groups:** Bible studies; free/ low-cost community entertainment such as the Big Lunch on 12<sup>th</sup> June and the Christian Aid Ceilidh on 28<sup>th</sup> May.

To address isolation and loneliness amongst elderly people, we run a weekly lunch club at Wesley Hall, attended by up to 40 people and providing a good quality lunch for a minimal charge. Lunch Club re-opened after covid in Autumn 2021 in partnership with MHA (Methodist Homes for the Aged) Communities who provide a dedicated worker to be there each week.

We were really pleased to hold a Christmas Fair at Wesley Hall in 2021, our first one since the COVID lockdowns. Unfortunately, we woke up to heavy snow on the day which meant that many stallholders were not able to attend. However, we still had good feedback from those who were able to make it and for those who came to browse the stalls and café.

At Christmas we also made and distributed handmade stars to our local community, hanging them on railings for people to take and display on their Christmas tree. The stars were made from a variety of craft materials and included a message of hope and love from the Church.

We are blessed with a small community garden and having tamed the lockdown jungle that it had become, volunteers from the church have made it into a haven for nature and a place of peace for those in our local community to enjoy.

**Other Christian groups:** Sheffield Korean Church meets at Wesley Hall each week for worship, fellowship and young people's groups. Community Bible Study International draws together Christians from all denominations for weekly in-depth Bible study.

**Many community groups** regularly meet at Wesley Hall including a martial arts group, a wind band, a slimming group, drama group, messy play group, two choirs, Girlguiding, Pilates, Yoga and Zumba. We also have a wide variety of one off meetings and our Church Hall is very popular for children's parties.

## 2.1 Looking Forward

We have been encouraged by the seeds of growth we have seen during the year. Our vision for the coming year is that we

- look for new ways of engaging with children, families, youth and older people
- continue to find new ways to provide for the spiritual needs of our congregations
- become even more widely recognised as Christ-centred community hubs
- consistently walk alongside the many people we serve and the community groups that we partner
- walk closer to God along the path called discipleship

### 3 Financial Review

#### General Fund

The general fund recorded income of £105,587, an expenditure of £100,268 and a transfer in from the Toddler Group Fund of £1,500, resulting in a surplus for the year of £6,819.

Offerings and tax recovered was £29,819. This giving is on top of contributions made by our congregation during this and previous years to specific projects, including our children, families and youth work.

Lettings income received was £68,600. The number of users increased, with all but one of our pre-COVID groups having now returned, and a number of new groups starting to meet at Wesley Hall over the year.

Other income of £4,745 represents:

- management fees (£4,323) for work undertaken by our Centre Manager at two other churches, Walkley Ebenezer Methodist Church and the Broomhill Methodist Centre
- other small deposits from various sources

Costs incurred included:

- Circuit assessments, including contribution towards ministerial stipends at £24,700
- spending on repairs and maintenance was £8,174
- insurance and utilities was £17,968
- other expenditure was £23,180 with £12,317 spent on cleaning

#### Designated Funds

The balance of the Retrogaming Café fund increased by £12. We were able to run the Retrogaming Café for the first time since December 2019 this year and the event generated an income of £94 (from donations, café & tuck ship) with an expenditure of £82 (for cafe & tuck shop supplies). This resulted in an increase of £12, leaving the Retrogaming Café fund with a balance of £1,194 at 31 August 2022.

The balance of the Toddler Group fund reduced by £67. The group continues to be very popular with local families and the small entrance charge generated an income of £1,662 over the year. £230 was spent on resources and upkeep of equipment and a transfer of £1,500 was made to the General fund to recognise the costs associated with heating, lighting and maintenance of the Church Hall used by the group each week. This left the Toddler Group fund with a balance of £547 at 31 August 2022.

#### Children, Families & Youth Fund

We have employed a Christian Children and Families worker since October 2012, to grow and support this work at Wesley Hall. This post was funded for an initial three years by a combination of pledged donations from the congregation and external grants. Following a review of the work we were undertaking and the needs of the church and community, it was decided to seek to continue this role for a further three years as well as creating a new post for a Pre-teen and Youth Development worker. At the end of this second three-year period we again reviewed the work and decided to change the emphasis of the Children and Families Worker, renaming the role Families & Community Co-Ordinator. This role continues to run the majority of the existing groups and activities, but also turns our focus out towards the local community.

The Children, Families & Youth Fund, is in place to cover expenditure related to the posts of Families and Community Co-Ordinator and Pre-teen and Youth Worker.

Employment costs for this year (salary, NI and pension) were £23,800 with other costs bringing the total expenditure to £28,081. We did not secure adequate grant funding to cover all of this expense, so the fund balance reduced by £5,773 leaving a balance of £4,683 at 31 August 2022.

**Other Restricted Funds**

The balance of the Wesley Hall Site Fund increased by £100 following a bequest. This left a balance of £4,610 at 31 August 2022.

The balance of the Community Garden Fund reduced by £16 which was spent on an apple tree. This left a balance of £41 at 31 August 2022.

**3.1 Reserves Policy**

As a church we aim to hold in unrestricted reserves sufficient funds to cover our general expenditure for between 3 months and 6 months. For the year ended 31 August 2022 this is between £25,000 and £50,000.

At 31 August 2022 our unrestricted reserves amounted to £34,988.

Should our reserves fall below this level then the Trustees will form a strategy to raise the required funds. Should they rise above this level the Trustees will agree ways in which the funds can be distributed within our mission and calling.

Other reserves are held for specific purposes and are managed accordingly.



## 4 Trustees' Responsibility

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees must:

- select suitable accounting policies and apply them consistently using the accruals method
- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards
- prepare accounts to comply with the Charities SORP

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Church's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 training sessions.

## 5 Structure, Governance & 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).

Wesley Ebenezer Methodist Church registered with the Charity Commission for England and Wales on 27 December 2012 (number 1150284), having previously been an excepted charity, and was renamed Wesley Hall Methodist Church in September 2021.

Oversight of the mission and governance of the Church is carried out primarily by the Church Council, who are the legal Trustees of the Church. The Church Council met three times during the year to carry out the business required of it by Methodist Church Standing Orders, and to oversee the work of the Church.

Day to day leadership and administration is exercised by the Centre Manager and leadership team. Additional teams and committees are appointed to carry out specific work, including pastoral committees and management teams for each of our employed staff.

An Annual Church Meeting is convened to review the work of the Church and elect Trustees and other officers as required by Methodist Church standing orders.

### 5.1 Related Parties

The Church is part of the Sheffield Methodist Circuit which is part of the Sheffield Methodist District and is also accountable to the Methodist Conference.

## 5.2 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

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

The Church 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.

## 6 Reference and Administrative Details

### 6.1 Name of the Charity

Wesley Hall Methodist Church

### 6.2 Charity registration number

1150284, registered in England and Wales on 27 December 2012

### 6.3 Principal Office

Wesley Hall  
Crookes  
Sheffield  
S10 1UD

### 6.4 Trustees

The members of the Church Council, who are the Trustees of the Church, serving throughout the year and up to the date of this report were:

|                                      |                                      |
|--------------------------------------|--------------------------------------|
| Rev Gill Newton [from 21/11/22]      | Mr Philip Jones [to 30/03/22]        |
| Rev James Morley [to 21/11/22]       | Miss Andrea Killingsworth            |
| Mrs Avril Clark [to 21/03/22]        | Mr Brian Morris                      |
| Ms Louise Etherington                | Mrs Judith Morris                    |
| Mr Andrew Gray                       | Miss Gillian Packett [from 29/06/22] |
| Mrs Carole Gray                      | Miss Valerie Saynor                  |
| Mrs Lesley Ingamells [from 29/06/22] | Mrs Dorothy White                    |
| Mrs Emma Irons                       |                                      |
| Mr Matthew Irons                     |                                      |

### 6.5 Membership

At 31 August 2022, the church had 44 members (31 August 2021: 43).

### 6.6 Bankers

The Co-operative Bank  
PO Box 150  
Skelmersdale, WN8 6GG

Central Finance Board of the Methodist Church  
9 Bonhill Street  
London, EC2A 4PE

**6.7 Custodian Trustees**

Trustees for Methodist Church Purposes  
Central Buildings  
Oldham Street  
Manchester  
M1 1JQ

**6.8 Independent examiner**

Independent Examiners Ltd  
Unit 2, The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

**6.9 Approvals**

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Church and that they include all funds under the control of Wesley Hall Methodist Church.

Signed



Date

23/4/23

Name Matt Irons (Treasurer)

Address Wesley Hall, Crookes, Sheffield, S10 1UD

**Presentation to the Church Council**

I confirm that the annual report and accounts for the year ended 31 August 2021 were presented to the Wesley Hall Methodist Church Council on Wednesday 30 November.

Signed



Date

23/4/23

Name Rev. Mike Jones (Chair of Trustees)

# Independent Examiner's Report

I report to the charity Trustees on my examination of the accounts of the charity Wesley Hall Methodist Church for the year ended 31 August 2022.

## Respective responsibilities of Trustees and examiner

As the charity's Trustees of Wesley Hall Methodist Church you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Wesley Hall Methodist Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Wesley Hall Methodist Church as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

4.5.2023

Name Kim Gomes MAAT FCIE

Address Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

# Statement of Financial Activities

For the year ended 31 August 2022

|   | Note | Unrestricted Funds<br>£ | Designated Funds<br>£ | Restricted Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|---|------|-------------------------|-----------------------|-----------------------|-----------------|-----------------|
| <b>Income &amp; endowments</b>              |      |                         |                       |                       |                 |                 |
| Donations and legacies                      | 3    | 30,228                  | -                     | 8,628                 | 38,856          | -               |
| Charitable activities                       | 4    | 70,478                  | 1,757                 | 13,771                | 86,005          | -               |
| Other trading activities                    |      | -                       | -                     | -                     | -               | -               |
| Investment                                  | 5    | 135                     | -                     | -                     | 135             | -               |
| Other income                                | 6    | 4,745                   | -                     | -                     | 4,745           | -               |
| <b>Total</b>                                |      | <b>105,587</b>          | <b>1,757</b>          | <b>22,398</b>         | <b>129,742</b>  | <b>-</b>        |
| <b>Expenditure on charitable activities</b> |      |                         |                       |                       |                 |                 |
| Circuit Assessment                          |      | 24,700                  | -                     | -                     | 24,700          | -               |
| Grants and donations                        |      | 984                     | -                     | -                     | 984             | -               |
| Maintenance on church                       |      | 8,174                   | -                     | -                     | 8,174           | -               |
| Insurance, utilities etc.                   |      | 17,968                  | -                     | -                     | 17,968          | -               |
| Depreciation charge                         | 7    | -                       | -                     | -                     | -               | -               |
| Other expenditure                           | 8    | 23,180                  | 311                   | 4,297                 | 27,788          | -               |
| Salaries, NIC and pension costs             | 9    | 25,263                  | -                     | 23,800                | 49,063          | -               |
| <b>Total</b>                                |      | <b>100,268</b>          | <b>311</b>            | <b>28,097</b>         | <b>128,676</b>  | <b>-</b>        |
| <b>Net income/(expenditure)</b>             |      | <b>5,319</b>            | <b>1,445</b>          | <b>(5,698)</b>        | <b>1,066</b>    | <b>-</b>        |
| Transfers between funds                     |      | 1,500                   | (1,500)               | -                     | -               | -               |
| <b>Net movement in funds</b>                |      | <b>6,819</b>            | <b>(55)</b>           | <b>(5,698)</b>        | <b>1,066</b>    | <b>-</b>        |
| <b>Reconciliation of funds:</b>             |      |                         |                       |                       |                 |                 |
| Total funds brought forward                 |      | 27,929                  | 1,796                 | 15,032                | 44,757          |                 |
| <b>Total funds carried forward</b>          |      | <b>34,748</b>           | <b>1,741</b>          | <b>9,334</b>          | <b>45,823</b>   |                 |

*Figures for 2021 are not available since Wesley Hall Methodist Church was formed on 1 September 2021. Prior to this, the church was part of a larger multi-church charity, Wesley Ebenezer Methodist Church, and it is not possible to produce 2021 totals for each church.*

# Balance Sheet

As at 31 August 2022

|                                 | Note | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|---------------------------------|------|----------------------------|--------------------------|--------------------------|-----------------|-----------------|
| <b>Fixed Assets</b>             |      |                            |                          |                          |                 |                 |
| Tangible fixed assets           | 7    | -                          | -                        | -                        | -               | -               |
| <b>Total Fixed Assets</b>       |      | -                          | -                        | -                        | -               | -               |
| <b>Current Assets</b>           |      |                            |                          |                          |                 |                 |
| Debtors                         | 10   | 4,388                      | -                        | 309                      | 4,696           | 14,999          |
| Prepayments                     | 10   | 8,128                      | -                        | 724                      | 8,852           | 8,105           |
| CFB accounts                    |      | 20,764                     | 1,681                    | 13,286                   | 35,731          | 15,657          |
| Current accounts                |      | 5,125                      | -                        | -                        | 5,125           | 11,429          |
| Cash in hand                    |      | 123                        | 60                       | 15                       | 198             | 592             |
| <b>Total Current Assets</b>     |      | <b>38,529</b>              | <b>1,741</b>             | <b>14,334</b>            | <b>54,603</b>   | <b>50,782</b>   |
| Creditors                       | 11   | 3,781                      | -                        | 5,000                    | 8,781           | 6,025           |
| <b>Net Current Assets</b>       |      | <b>34,748</b>              | <b>1,741</b>             | <b>9,334</b>             | <b>45,823</b>   | <b>44,757</b>   |
| <b>Net Assets</b>               |      | <b>34,748</b>              | <b>1,741</b>             | <b>9,334</b>             | <b>45,823</b>   | <b>44,757</b>   |
| <b>Represented by</b>           |      |                            |                          |                          |                 |                 |
| General fund                    |      | 34,748                     | -                        | -                        | 34,748          | 27,929          |
| Retrogaming café fund           | 12   | -                          | 1,194                    | -                        | 1,194           | 1,182           |
| Toddler group fund              | 12   | -                          | 547                      | -                        | 547             | 614             |
| Children, families & youth fund | 13   | -                          | -                        | 4,683                    | 4,683           | 10,456          |
| Wesley Hall site fund           | 13   | -                          | -                        | 4,610                    | 4,610           | 4,510           |
| Community garden fund           | 13   | -                          | -                        | 41                       | 41              | 57              |
| <b>Net Assets</b>               |      | <b>34,748</b>              | <b>1,741</b>             | <b>9,334</b>             | <b>45,823</b>   | <b>44,757</b>   |

## Approval

I confirm that these accruals-based accounts for the year to 31 August 2022 were approved by the Wesley Hall Methodist Church Council on Wednesday 30 November.

Signed

*Brian Morris*

Date

*4/5/23*

Name Brian Morris (Trustee)

# Notes to the Financial Statements

As at 31 August 2022

## **1. Accounting framework and accounting policies**

### **1.1 Accounting framework**

The financial statements have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard FRS 102

### **1.2 Public benefit entity**

Wesley Hall Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

### **1.3 Basis**

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

### **1.4 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 £Sterling, rounded to the nearest pound.

### **1.5 Going concern**

Based on the monetary assets and human resources available at the date of approval of these accounts, the Trustees believe that the Church is a going concern.

### **1.6 Income recognition**

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the Trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included under donations and legacies in the SoFA.

### **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 an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.



**1.8 Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. Fixtures and fittings are depreciated over 5 years and freehold buildings over 50 years. Freehold land is not depreciated.

No carrying value has been included in these accounts in respect of the Church building on the basis that it was constructed over 100 years ago and so the historic cost of land is considered immaterial and the costs of constructing the building is fully depreciated.

The building is insured for £6,945,000.

**1.9 Receivables and Payables; Bank and Cash**

Debtors are stated at the amounts owed to the Church or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church. Subsequently creditors that are current liabilities 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.

**2. Payments to Trustees**

|   | <b>Total 2022</b> | <b>Total 2021</b> |
|---|-------------------|-------------------|
|   | <b>No.</b>        | <b>No.</b>        |
| Number of Trustees paid expenses  | 0                 | -                 |
|   | <b>£</b>          | <b>£</b>          |
| Total amount paid   | 0                 | -                 |
|   | <b>No.</b>        | <b>No.</b>        |
| Number of Trustees who received remuneration from the charity for employment other than their role as a Trustee | 1                 | -                 |
|   | <b>£</b>          | <b>£</b>          |
| Gross salary  | 22,044            | -                 |

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**3. Donations and legacies**

|                          | <b>Unrestricted Funds</b> | <b>Designated Funds</b> | <b>Restricted Funds</b> | <b>Total 2022</b> | <b>Total 2021</b> |
|--------------------------|---------------------------|-------------------------|-------------------------|-------------------|-------------------|
|                          | <b>£</b>                  | <b>£</b>                | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| Offering                 | 24,170                    | -                       | 6,893                   | 31,063            | -                 |
| Tax recovered (Gift Aid) | 5,649                     | -                       | 1,734                   | 7,383             | -                 |
| Donations                | 410                       | -                       | -                       | 410               | -                 |
| Legacies                 | -                         | -                       | -                       | -                 | -                 |
| <b>Total</b>             | <b>30,228</b>             | <b>-</b>                | <b>8,628</b>            | <b>38,856</b>     | <b>-</b>          |

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**4. Charitable activities**

|                                 | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|---------------------------------|----------------------------|--------------------------|--------------------------|-----------------|-----------------|
| Room hire and lettings          | 68,600                     | -                        | -                        | 68,600          | -               |
| Collections for other charities | 219                        | -                        | -                        | 219             | -               |
| Income from events              | 315                        | 1,757                    | 771                      | 2,843           | -               |
| Fundraising                     | 694                        | -                        | -                        | 694             | -               |
| Grants received                 | 650                        | -                        | 13,000                   | 13,650          | -               |
| <b>Total</b>                    | <b>70,478</b>              | <b>1,757</b>             | <b>13,771</b>            | <b>86,005</b>   | <b>-</b>        |

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**Grants for Children, Families & Youth Fund**

We are very grateful to the Sheffield Circuit (£6,000), the Sheffield Church Burgesses Trust (£4,000) and Methodist Youth Activities (£3,000) for their generous support of our work with children, families and young people.

**5. Investment Income**

|                       | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|-----------------------|----------------------------|--------------------------|--------------------------|-----------------|-----------------|
| Central Finance Board | 135                        | -                        | -                        | 135             | -               |
| <b>Total</b>          | <b>135</b>                 | <b>-</b>                 | <b>-</b>                 | <b>135</b>      | <b>-</b>        |

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**6. Other income**

|                               | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|-----------------|-----------------|
| Insurance claims              | 115                        | -                        | -                        | 115             | -               |
| Internal organisations income | -                          | -                        | -                        | -               | -               |
| Management fees               | 4,323                      | -                        | -                        | 4,323           | -               |
| Other income                  | 306                        | -                        | -                        | 306             | -               |
| <b>Total</b>                  | <b>4,745</b>               | <b>-</b>                 | <b>-</b>                 | <b>4,745</b>    | <b>-</b>        |

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**7. Tangible fixed assets**

|                              | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|------------|
| <b>Cost</b>                  |                            |                          |                          |            |
| At 1 September 2021          | 1,384                      | -                        | -                        | 1,384      |
| At 31 August 2022            | 1,384                      | -                        | -                        | 1,384      |
| <b>Depreciation</b>          |                            |                          |                          |            |
| At 1 September 2021          | 1,384                      | -                        | -                        | 1,384      |
| Depreciation charge for year | -                          | -                        | -                        | -          |
| At 31 August 2022            | 1,384                      | -                        | -                        | 1,384      |
| <b>Net book value</b>        |                            |                          |                          |            |
| 31 August 2021               | -                          | -                        | -                        | -          |
| 31 August 2022               | -                          | -                        | -                        | -          |

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31 August 2022: £465

31 August 2021: £465

**8. Other expenditure**

|                             | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------------|-----------------|-----------------|
| Cleaning costs              | 12,317                     | -                        | -                        | 12,317          | -               |
| Independent Examiner's fees | 870                        | -                        | -                        | 870             | -               |
| Worship                     | 460                        | -                        | -                        | 460             | -               |
| Event costs                 | 641                        | 311                      | 3,240                    | 4,192           | -               |
| Fundraising costs           | 176                        | -                        | -                        | 176             | -               |
| Insurance claims            | 438                        | -                        | -                        | 438             | -               |
| Equipment                   | 840                        | -                        | -                        | 840             | -               |
| Other expenditure           | 7,438                      | -                        | 1,057                    | 8,495           | -               |
| <b>Total</b>                | <b>23,108</b>              | <b>311</b>               | <b>4,297</b>             | <b>27,788</b>   | <b>-</b>        |

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## 9. Salaries and associated costs

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

Gross salaries paid to three (2021/22: three) part time employees were as follows:

|                                  | Unrestricted Funds<br>£ | Designated Funds<br>£ | Restricted Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|----------------------------------|-------------------------|-----------------------|-----------------------|-----------------|-----------------|
| Gross salary                     | 22,044                  | -                     | 21,689                | 43,733          | -               |
| Employer's NI contributions      | 1,897                   | -                     | 785                   | 2,682           | -               |
| Employer's pension contributions | 1,322                   | -                     | 1,326                 | 2,648           | -               |
| <b>Total</b>                     | <b>25,263</b>           | <b>-</b>              | <b>23,800</b>         | <b>49,063</b>   | <b>-</b>        |

Total weekly contractual hours for three staff 68

Staff are paid through the PAYE system.

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## 10. Debtors and prepayments

All sums shown as Debtors at 31 August 2021 were received during the following year. Debtors were made up as follows:

|                                    | Unrestricted Funds<br>£ | Designated Funds<br>£ | Restricted Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|------------------------------------|-------------------------|-----------------------|-----------------------|-----------------|-----------------|
| <b>Debtors</b>                     |                         |                       |                       |                 |                 |
| Trade debtors                      | 3,411                   | -                     | -                     | 3,411           | -               |
| Gift Aid not yet claimed           | 977                     | -                     | 309                   | 1,285           | -               |
| <b>Total</b>                       | <b>4,388</b>            | <b>-</b>              | <b>309</b>            | <b>4,969</b>    | <b>-</b>        |
| <b>Prepayments</b>                 |                         |                       |                       |                 |                 |
| Circuit assessment paid in advance | 7,788                   | -                     | -                     | 9,500           | -               |
| Other payments in advance          | 341                     | -                     | 724                   | (648)           | -               |
| <b>Total</b>                       | <b>8,128</b>            | <b>-</b>              | <b>724</b>            | <b>8,852</b>    | <b>-</b>        |

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**11. Creditors and accrued expenses**

|                             | Unrestricted Funds | Designated Funds | Restricted Funds | Total 2022   | Total 2021 |
|-----------------------------|--------------------|------------------|------------------|--------------|------------|
|                             | £                  | £                | £                | £            | £          |
| Creditors                   |                    |                  |                  |              |            |
| Trade creditors             | 1,365              | -                | 5,000            | 6,365        | -          |
| Independent Examiner's fees | 840                | -                | -                | 840          | -          |
| MBNA Credit Card            | 1,576              | -                | -                | 1,576        | -          |
| <b>Total</b>                | <b>3,781</b>       | <b>-</b>         | <b>5,000</b>     | <b>8,781</b> | <b>-</b>   |

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**Grant paid in advance**

A grant of £5,000 from the Sheffield Methodist Circuit for our work with children, families and young people next year (2022/23) was paid this year (2021/22). This has been recorded under Trade creditors.

**12. Designated funds**

|                       | Brought Forward | Incoming Resources | Resources Expended | Transfers      | Carried Forward |
|-----------------------|-----------------|--------------------|--------------------|----------------|-----------------|
|                       | £               | £                  | £                  | £              | £               |
| Retrogaming Café fund | 1,182           | 94                 | 82                 | -              | 1,194           |
| Toddler Group fund    | 614             | 1,662              | 230                | (1,500)        | 547             |
| <b>Total</b>          | <b>1,796</b>    | <b>1,757</b>       | <b>311</b>         | <b>(1,500)</b> | <b>1,741</b>    |

**Transfer to General Fund**

The Trustee's agreed to move £1,500 from the Toddler Group Fund to the General Fund. This is to recognise the costs associated with heating/ lighting/ maintenance of the Church Hall used by the Toddler Group each week.

**13. Restricted funds**

|                                 | Brought Forward | Incoming Resources | Resources Expended | Transfers | Carried Forward |
|---------------------------------|-----------------|--------------------|--------------------|-----------|-----------------|
|                                 | £               | £                  | £                  | £         | £               |
| Children, families & youth fund | 10,456          | 22,298             | 28,081             | -         | 4,683           |
| Wesley Hall site fund           | 4,510           | 100                | -                  | -         | 4,610           |
| Community garden fund           | 57              | -                  | 16                 | -         | 41              |
| <b>Total</b>                    | <b>15,032</b>   | <b>22,398</b>      | <b>28,097</b>      | <b>-</b>  | <b>9,334</b>    |

**14. Volunteer contributions**

Wesley Hall Methodist Church is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. We are grateful to all of them for their help and commitment.

**15. Capital commitments and contingent liabilities**

There were no capital commitments or contingent liabilities at 31 August 2022 (31 August 2021: nil).

**16. Cash at bank and in hand**

|                          | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total 2022<br>£ | Total 2021<br>£ |
|--------------------------|----------------------------|--------------------------|--------------------------|-----------------|-----------------|
| Creditors                |                            |                          |                          |                 |                 |
| Cash at bank and in hand | 26,013                     | 1,741                    | 13,301                   | 41,054          | -               |
| <b>Total</b>             | <b>26,013</b>              | <b>1,741</b>             | <b>13,301</b>            | <b>41,054</b>   | <b>-</b>        |

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**17. Risk assessment**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate significant risks.

**18. Reserves policy**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**19. Public benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.