



Wesley Hall Methodist Church

Registered Charity Number 1150284

Reports & Financial Statements
for the year ended
31 August 2023

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Trustees' Annual Report

For the year ended 31 August 2023

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:

September

- welcoming Rev. Mike Jones as our Minister
- a successful Heritage Open day in September

November

- our Christmas Fair to which we were delighted to welcome children from a local school choir and another choir that rehearse in our building

December

- the TRIBE Nativity (led by the children of our church), which went ahead even though we awoke to a heavy snow fall

March

- the return of our family film shows, with Matilda, the Musical

April

- sharing Easter breakfast together followed by an Easter Communion Service

May

- an all age parade service to which we welcomed 20 Rainbows and Brownies and their families

June

- the Trustees voting to authorise same sex marriages and blessings to take place at Wesley Hall
- our annual Big Lunch Community BBQ where we welcomed over 120 people, and were very pleased to find our local MP, Olivia Blake, among the guests

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

As a Church, we have enjoyed spending time sharing food together at events including our Harvest Supper (where we also took part in the Tearfund Big Quiz), our Easter breakfast and Big Lunch community BBQ.

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 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 120 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) and our monthly Saturday morning Messy Church.

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 7 young people and 3 adult leaders to 3Generate at the NEC in Birmingham in October 2022, 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 a weekly Christian youth group that meets on term time Sunday evenings. The time is spent playing games, chatting and exploring a Christian theme, often using a video or craft. The group is small, with about four core members, but this enables a deeper exploration than would be possible with larger numbers.

Retrogaming Café

The 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. We were pleased to be able to run three sessions over the year, in November, February and June.

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 850 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 building included:

Church run events and groups: Bible studies; free/ low-cost community entertainment such as the Big Lunch on 11th June and a film show on 18th March.

To address isolation and loneliness amongst elderly people, there is a weekly lunch club at Wesley Hall, attended by up to 40 people and providing a good quality lunch for a small charge. The Lunch Club is run by MHA (Methodist Homes for the Aged) Communities who provide a dedicated worker and recruit volunteers to prepare, serve and wash up each week.

We were really pleased to hold a Christmas Fair at Wesley Hall in 2022. A welcome addition this year was a performance by a local school choir and a choir who rehearse at Wesley Hall.

We are blessed with a small community garden and 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 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 £112,530 (2022: £105,587), an expenditure of £128,607 (2022: £100,268) and a transfer in from the Toddler Group Fund of £1,500, resulting in a deficit for the year of £16,077 (2022: surplus of £6,819).

Offerings and tax recovered increased to £32,433 (2022: £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 was largely unchanged at £67,826 (2022: £68,600) with the number of users remaining steady over the year.

Other income of £5,958 (2022: £4,745) represents:

- management fees (£5,107) 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 £36,210 (see statement below)
- spending on repairs and maintenance was £18,029 (2022: £8,174), with much needed repairs undertaken to wooden windows and a roof section (£10,615)
- insurance and utilities increased to £19,654 (2022: £17,968) following an increase in our electricity contract prices
- other expenditure was £22,776 (2022: £23,180) with £13,392 (2022: £12,317) spent on cleaning

Designated Funds

The balance of the Retrogaming Café fund remained unchanged at £1,194 as of 31 August 2023. The Retrogaming Café ran a number of times over the year, but did not need to access these funds to repair or replace any of their equipment.

The balance of the Toddler Group fund increased by £209. The group continues to be very popular with local families and the small entrance charge generated an income of £1,870 over the year. £161 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 £756 at 31 August 2023.

Children, Families & Youth Fund

We have employed a Christian Families & Community Co-Ordinator since October 2012 and a Pre-teen and Youth worker from 2015, to grow and support this work at Wesley Hall. These posts are funded by a combination of pledged donations from the congregation and external grants. These roles continue to organise and run the majority of the existing groups and activities, but also turn 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 £19,837 (2022: £23,800) with other costs bringing the total expenditure to £23,652 (2022: £28,081). We did not secure adequate grant funding to cover all of this expense, so the fund balance reduced by £427 leaving a balance of £4,256 at 31 August 2023.

Other Restricted Funds

The balance of the Wesley Hall Site Fund increased by £475 following a donation and a bequest. £2,724 was spend on repairs required to keep our passenger lift in good working order. This left a balance of £2,361 at 31 August 2023.

The balance of the Community Garden Fund remained unchanged at £41 as of 31 August 2023.

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 2023 this is between £28,250 and £56,500.

At 31 August 2023 our unrestricted reserves amounted to £18,306.

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 Romeo Pedro [from 01/09/22]
Rev Mike Jones [from 01/09/23]
Ms Louise Etherington
Mr Andrew Gray
Mrs Carole Gray
Mrs Lesley Ingamells
Mrs Emma Irons
Mr Matthew Irons

Miss Andrea Killingsworth (to 16/07/23)
Mr Brian Morris
Mrs Judith Morris
Mrs Jo Owens (from 23/04/23)
Miss Gillian Packett
Miss Valerie Saynor
Mrs Dorothy White (to 01/03/23)

6.5 Membership

At 31 August 2023, the church had 48 members (31 August 2021: 44).

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

28/4/24

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 2023 were presented to the Wesley Hall Methodist Church Council on Thursday 25 January.

Signed



Date

28/4/24

Name Rev. Michelle Deans (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 2023.

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: 30.04.2024

Name Zita Derbak
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 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income & endowments						
Donations and legacies	3	32,738	-	11,661	44,399	38,856
Charitable activities	4	73,015	1,870	10,428	85,313	86,005
Other trading activities		-	-	-	-	-
Investment	5	819	-	-	819	135
Other income	6	5,958	-	112	6,069	4,745
Total		112,530	1,870	22,201	136,601	129,742
Expenditure on charitable activities						
Circuit Assessment		36,210	-	-	36,210	24,700
Grants and donations		936	-	-	936	984
Maintenance on church		18,029	-	-	18,029	8,174
Insurance, utilities etc.		19,654	-	-	19,654	17,968
Depreciation charge	7	-	-	-	-	-
Other expenditure	8	22,776	161	6,539	29,475	27,788
Salaries, NIC and pension costs	9	31,003	-	19,837	50,840	49,063
Total		128,607	161	26,376	155,144	128,676
Net income/(expenditure)		(16,077)	1,709	(4,176)	(18,543)	1,066
Transfers between funds		-	(1,500)	1,500	-	-
Net movement in funds		(16,077)	209	(2,676)	(18,543)	1,066
Reconciliation of funds:						
Total funds brought forward		34,748	1,741	9,334	45,823	
Total funds carried forward		18,671	1,950	6,658	27,280	

Balance Sheet

As at 31 August 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fixed Assets						
Tangible fixed assets	7	-	-	-	-	-
Total Fixed Assets		-	-	-	-	-
Current Assets						
Debtors	10	4,755	-	154	4,909	4,696
Prepayments	10	8,599	-	760	9,359	8,852
CFB accounts		(6,113)	1,890	5,729	1,506	35,731
Current accounts		13,550	-	-	13,550	5,125
Cash in hand		166	60	15	241	198
Total Current Assets		20,957	1,950	6,658	29,565	54,603
Creditors	11	2,285	-	-	2,285	8,781
Net Current Assets		18,671	1,950	6,658	27,280	45,823
Net Assets		18,671	1,950	6,658	27,280	45,823
Represented by						
General fund		18,671	-	-	18,671	34,748
Retrogaming café fund	12	-	1,194	-	1,194	1,194
Toddler group fund	12	-	756	-	756	547
Children, families & youth fund	13	-	-	4,256	4,256	4,683
Wesley Hall site fund	13	-	-	2,361	2,361	4,610
Community garden fund	13	-	-	41	41	41
Net Assets		18,671	1,950	6,658	27,280	45,823

Approval

I confirm that these accruals-based accounts for the year to 31 August 2023 were approved by the Wesley Hall Methodist Church Council on Thursday 25 January.

Signed 

Date 28/4/24

Name Gillian Packet (Church Council Secretary)

Notes to the Financial Statements

As at 31 August 2023

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**2.1 Payments to Trustees**

	Total 2023	Total 2022
	No.	No.
Number of Trustees paid expenses	0	0
	£	£
Total amount paid	0	0
	No.	No.
Number of Trustees who received remuneration from the charity for employment other than their role as a Trustee	1	1
	£	£
Gross salary	26,940	22,044

2.2 Payments to Related Parties

Wesley Hall Methodist Church paid £36,210 towards the Circuit Assessment to the Sheffield Methodist Circuit where Mr Matt Irons and Rev. Romeo Pedro are also trustees. Contributions towards the Circuit Assessment are made by all Methodist Churches in Sheffield, and this is then used to pay stipends for our Minsters and to cover general operating costs of the Circuit.

3. Donations and legacies

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Offering	25,871	-	9,289	35,161	31,063
Tax recovered (Gift Aid)	6,562	-	2,272	8,834	7,383
Donations	305	-	-	305	410
Legacies	-	-	100	100	-
Total	32,738	-	11,661	44,399	38,856

4. Charitable activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Room hire and lettings	67,826	-	-	67,826	68,600
Collections for other charities	105	-	-	105	219
Income from events	179	1,870	1,414	3,463	2,843
Fundraising	1,133	-	-	1,133	694
Grants received	3,722	-	9,014	12,786	13,650
Total	73,015	1,870	10,428	85,313	86,005

Grants for General Fund

We are very grateful to the JG Graves Trust for their grant of £1,250 to replace our commercial grade refrigerator which is used by the Lunch Club and other groups.

Grants for Children, Families & Youth Fund

We are very grateful to the Sheffield Circuit (£5,000), Methodist Youth Activities (£3,000) and the South West Local Area Committee of Sheffield City Council (£1,014) for their support of our work with children, families and young people.

5. Investment Income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Central Finance Board	819	-	-	819	135
Total	819	-	-	819	135

6. Other income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Insurance claims	-	-	-	-	115
Internal organisations income	-	-	-	-	-
Management fees	5,107	-	-	5,107	4,323
Other income	851	-	112	963	306
Total	5,958	-	112	6,069	4,745

7. Tangible fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Cost				
At 1 September 2022	1,384	-	-	1,384
At 31 August 2023	1,384	-	-	1,384
Depreciation				
At 1 September 2022	1,384	-	-	1,384
Depreciation charge for year	-	-	-	-
At 31 August 2023	1,384	-	-	1,384
Net book value				
31 August 2022	-	-	-	-
31 August 2023	-	-	-	-

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

31 August 2023: £465

31 August 2022: £465

8. Other expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cleaning costs	13,392	-	-	13,392	12,317
Independent Examiner's fees	900	-	-	900	870
Worship	656	-	-	565	460
Event costs	300	111	2,355	2,766	4,192
Fundraising costs	196	-	-	196	176
Insurance claims	-	-	-	-	438
Equipment	2,074	-	-	2,074	840
Other expenditure	5,348	50	4,184	9,582	8,495
Total	22,776	161	6,539	29,475	27,788

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 (2022/23: three) part time employees were as follows:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Gross salary	26,940	-	18,193	45,134	43,733
Employer's NI contributions	2,499	-	698	3,197	2,682
Employer's pension contributions	1,564	-	946	2,510	2,648
Total	31,003	-	19,837	50,840	49,063

Total weekly contractual hours for three staff	68	68
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Staff are paid through the PAYE system.

10. Debtors and prepayments

All sums shown as Debtors at 31 August 2023 were received during the following year. Debtors were made up as follows:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Debtors					
Trade debtors	3,189	-	-	3,189	3,411
Gift Aid not yet claimed	1566	-	154	1,720	1,285
Total	4,755	-	154	4,909	4,969
Prepayments					
Circuit assessment paid in advance	7,788	-	-	7,788	7,788
Other payments in advance	812	-	760	1,572	1,065
Total	8,599	-	760	9,359	8,852

11. Creditors and accrued expenses

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Creditors					
Trade creditors	1,262	-	-	1,262	6,365
Independent Examiner's fees	900	-	-	900	840
MBNA Credit Card	124	-	-	124	1,576
Total	2,285	-	-	2,285	8,781

12. Designated funds

	Brought Forward	Incoming Resources	Resources Expended	Transfers	Carried Forward
	£	£	£	£	£
Retrogaming Café fund	1,194	-	-	-	1,194
Toddler Group fund	547	1,870	161	(1,500)	756
Total	1,741	1,870	161	(1,500)	1,950

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	4,683	21,726	23,652	1,500	4,256
Wesley Hall site fund	4,610	475	2,724	-	2,361
Community garden fund	41	-	-	-	41
Total	9,334	22,201	26,376	1,500	6,658

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 2023 (31 August 2022: nil).

16. Cash at bank and in hand

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Cash at bank and in hand	7,602	1,950	5,744	15,296	41,054
Total	7,602	1,950	5,744	15,296	41,054

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.