



# Wesley Hall Methodist Church

Registered Charity Number 1150284

Reports & Financial Statements  
for the year ended  
31<sup>st</sup> August 2024

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# Trustees' Annual Report

For the year ended 31<sup>st</sup> August 2024

## 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<sup>th</sup> December 2012 (number 1150284), having previously been an excepted 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 is around 35, with a balanced spread of ages. Highlights included:

#### September

- welcoming Rev. Michelle Deans as our Minister at our Covenant Service

#### October

- an All Age Harvest Parade Service to which we welcomed 20 Rainbows and Brownies and their families, followed by a bring and share Harvest Lunch
- sending six children and young people off to 3Generate, the Methodist Youth Conference at the NEC in Birmingham
- holding a Ceilidh with funds raised going to Christian Aid

#### November

- screening The Super Mario Bros. Movie for local families
- 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 (a scratch nativity led by the children of our church)

#### March

- hosting a repair café organised by an ecumenical group with members drawn from all the churches in Crookes

#### April

- sharing Easter breakfast together followed by an Easter Communion Service

#### June

- welcoming over 120 people to our annual Big Lunch Community BBQ

#### July

- sharing a Summer picnic together in our Church Hall, since it was too wet to go to the local park as planned!
- launching our twice a month drop in free coffee morning, open to all

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 Lunch, our Easter breakfast, Big Lunch community BBQ and Summer picnic.

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 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 run occasional film afternoons with a recent release show on a big screen, and 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 monthly Saturday morning Messy Church and our Sunday morning kids group (TRIBE).

**Fun Days**

We ran a Fun Day 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 Easter day is held at St Tim's, and the Summer day at Wesley Hall.s

**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 6 young people and 1 adult leader to 3Generate at the NEC in Birmingham in October 2023, sharing a coach with other local young people from across the Sheffield Methodist District.

**After School Drop Inn**

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.

**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 four sessions over the year, in September, December, March 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 9<sup>th</sup> June and a film show on 11<sup>th</sup> November.

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 held our annual Christmas Fair on 26<sup>th</sup> November with local crafters taking stalls upstairs and a pop up café downstairs. It was great to welcome back a local school choir and a choir who rehearse at Wesley Hall to perform to those attending the fair.

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, two choirs, Girlguiding, a Council run youth group, 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 £113,508 (2023: £112,530), an expenditure of £114,419 (2023: £128,607), resulting in a deficit for the year of £911 (2023: deficit of £16,077).

The general fund offerings and tax recovered remain unchanged at £32,623 (2023: £32,433). 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 unchanged at £67,575 (2023: £67,826) with the number of users remaining steady over the year.

We are very grateful to South Yorkshire's Community Foundation (£5,000) for their grant to help with cost of living increases.

Other income of £5,915 (2023: £5,958) represents:

- Insurance claims (£3,959) following a car that crashed into the wall of our car park, and the theft of a laptop computer
- management fees (£341) for work undertaken by our Centre Manager at another church (Walkley Ebenezer Methodist Church)
- other small deposits from various sources

Costs incurred included:

- Circuit assessments, including contribution towards ministerial stipends at £31,500 (2023: £36,210)
- spending on repairs and maintenance from the General Fund was £4,159 (2023: £18,029). A further £62,490 (secured through grants) was spent from the Wesley Hall Site Fund on new boilers, a heating control system upgrade and two Evac+Chairs
- insurance and utilities increased to £21,444 (2023: £19,654) following price increases from many of our suppliers
- other expenditure was £27,643 (2023: £22,776) with £14,659 (2023: £13,392) spent on cleaning

#### Designated Funds

The balance of the Retrogaming Café fund remained unchanged at £1,194 as of 31<sup>st</sup> August 2024. The Retrogaming Café ran four 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 reduced by £220. The group continues to be very popular with local families and the small entrance charge generated an income of £1,687 over the year. £407 was spent on resources and upkeep of equipment, and a transfer of £1,500 was made to the Children Families and Youth Fund to recognise the costs associated with employing somebody to run the Toddler Group each week. This left the Toddler Group fund with a balance of £536 at 31<sup>st</sup> August 2024.

#### Children, Families & Youth Fund

We have employed a 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. Those in 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 Youth Worker. We did not have youth worker in post this year as we were exploring the possibility of sharing a worker with two other local churches. We are happy to say that

Jason Colley was appointed as Joint Youth Worker for Wesley Hall, Hillsborough Trinity and Wisewood Methodist Churches and started work on 18<sup>th</sup> September 2024.

Employment costs for this year (salary, NI and pension) were £13,728 (2023: £19,837) with other costs bringing the total expenditure to £16,596 (2023: £23,652). We did not secure adequate donations and grant funding to cover all of this expense, so the fund balance reduced by £650 leaving a balance of £3,607 at 31<sup>st</sup> August 2024.

#### **Other Restricted Funds**

The balance of the Wesley Hall Site Fund increased by £6,800 following grants toward resurfacing our car park from the Benefact Trust (£4,300) and the Sheffield Town Trust (£2,000), and a grant from the Sheffield Methodist District to put on a Christmas meal for older people in the local area (£500). These projects have not yet taken place, but we are planning to hold the Christmas Meal in December 2024.

We are very grateful to have received and spent grants from Biffa Award (£50,554) and the Listed Places of Worship Grant Scheme (£9,994) on new boilers and a heating control system upgrade.

We also very grateful to have received and spent a grant from the JG Graves Trust (£1,600) on two Evac+Chairs. Four church members have received training on how to use the chairs over the year. This will enable us to get those who are unable to use the stairs out of the building in an emergency.

This left a balance of £9,161 at 31<sup>st</sup> August 2024.

The remaining £41 in the Community Garden Fund was spent on a tree, and an extension lead for the mower, leaving a balance of zero. This fund is now closed.

### **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<sup>st</sup> August 2024 this is £27,500 and £55,000.

At 31<sup>st</sup> August 2024 our unrestricted reserves amounted to £17,760.

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<sup>st</sup> 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<sup>th</sup> 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 their creation in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

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

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	Mr Matthew Irons
Rev Michelle Deans [from 01/09/23]	Mr Brian Morris
Rev Mike Jones [to 25/01/24]	Mrs Judith Morris
Ms Louise Etherington	Mrs Jo Owens
Mr Andrew Gray [to 19/10/23]	Miss Gillian Packett
Mrs Carole Gray [to 19/10/23]	Mrs Jacque Ryan [from 01/09/23]
Mrs Lesley Ingamells	Miss Valerie Saynor
Mrs Emma Irons	

### 6.5 Membership

At 31<sup>st</sup> August 2024, the church had 48 members (August 2023: 48).

### 6.6 Bankers

The Co-operative Bank	Central Finance Board of the Methodist Church
PO Box 150	9 Bonhill Street
Skelmersdale, WN8 6GG	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<sup>st</sup> August 2024 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

26/1/25

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<sup>st</sup> August 2024 were presented to the Wesley Hall Methodist Church Council on Thursday 17<sup>th</sup> October 2024.

Signed



Date

26/01/2025

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<sup>st</sup> August 2024.

## 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').

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

## Independent examiner's statement

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

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

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

Signed



Date: 27.01.2025

Name        Zita Derbak MATT AATQB  
Address     Independent Examiners Ltd  
              Unit 2  
              The Broadbridge Business Centre  
              Delling Lane  
              Bosham  
              PO18 8NF

# Statement of Financial Activities

For the year ended 31<sup>st</sup> August 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income &amp; endowments</b>						
Donations and legacies	3	32,803	20	10,103	42,926	44,399
Charitable activities	4	74,120	1,667	73,864	149,651	85,313
Other trading activities		-	-	-	-	-
Investment	5	669	-	-	669	819
Other income	6	5,915	-	19	5,934	6,069
<b>Total</b>		<b>113,508</b>	<b>1,687</b>	<b>83,987</b>	<b>199,181</b>	<b>136,601</b>
<b>Expenditure on charitable activities</b>						
Circuit Assessment		31,500	-	-	31,500	36,210
Grants and donations		799	-	-	799	936
Maintenance on church		4,159	-	62,490	66,649	18,029
Insurance, utilities etc.		21,444	-	-	21,444	19,654
Depreciation charge	7	-	-	-	-	-
Other expenditure	8	27,643	407	3,158	31,209	29,475
Salaries, NIC and pension costs	9	28,874	-	13,278	42,602	50,840
<b>Total</b>		<b>114,419</b>	<b>407</b>	<b>79,377</b>	<b>194,203</b>	<b>155,144</b>
<b>Net income/(expenditure)</b>		<b>(911)</b>	<b>1,280</b>	<b>4,610</b>	<b>4,979</b>	<b>1,066</b>
Transfers between funds		-	(1,500)	1,500	-	-
<b>Net movement in funds</b>		<b>(911)</b>	<b>(220)</b>	<b>6,110</b>	<b>4,979</b>	<b>1,066</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		18,671	1,950	6,658	27,280	
<b>Total funds carried forward</b>		<b>17,760</b>	<b>1,730</b>	<b>12,768</b>	<b>32,258</b>	

# Balance Sheet

As at 31<sup>st</sup> August 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fixed Assets</b>						
Tangible fixed assets	7	-	-	-	-	-
<b>Total Fixed Assets</b>		-	-	-	-	-
<b>Current Assets</b>						
Debtors	10	11,229	-	1,457	12,686	4,909
Prepayments	10	8,965	-	166	9,131	9,359
CFB accounts		(5,220)	1,670	25,642	22,092	1,506
Current accounts		5,668	-	-	5,668	13,550
Cash in hand		167	60	15	242	241
<b>Total Current Assets</b>		<b>20,810</b>	<b>1,730</b>	<b>27,279</b>	<b>49,819</b>	<b>29,565</b>
Creditors	11	3,049	-	14,512	17,561	2,285
<b>Net Current Assets</b>		<b>17,760</b>	<b>1,730</b>	<b>12,768</b>	<b>32,258</b>	<b>27,280</b>
<b>Net Assets</b>		<b>17,760</b>	<b>1,730</b>	<b>12,768</b>	<b>32,258</b>	<b>27,280</b>
<b>Represented by</b>						
General fund		17,760	-	-	17,760	18,671
Retrogaming café fund	12	-	1,194	-	1,194	1,194
Toddler group fund	12	-	536	-	536	756
Children, families & youth fund	13	-	-	3,607	3,607	4,256
Wesley Hall site fund	13	-	-	9,161	9,161	2,361
Community garden fund	13	-	-	-	-	41
<b>Net Assets</b>		<b>17,760</b>	<b>1,730</b>	<b>12,768</b>	<b>32,258</b>	<b>27,280</b>

## Approval

I confirm that these accruals-based accounts for the year to 31<sup>st</sup> August 2024 were approved by the Wesley Hall Methodist Church Council on 17<sup>th</sup> October 2024.

Signed 

Date 26/11/25

Name Gillian Packett (Church Council Secretary)

# Notes to the Financial Statements

As at 31<sup>st</sup> August 2024

## 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 £8,458,379.

**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**

	<b>Total 2024</b>	<b>Total 2023</b>
	<b>No.</b>	<b>No.</b>
Number of Trustees paid expenses	0	0
	<b>£</b>	<b>£</b>
Total amount paid	0	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	1
	<b>£</b>	<b>£</b>
Gross salary	25,133	26,940

**Remuneration for employment other than role as a Trustee**

Our Centre Manager is employed to look after the building, room bookings and finances of the church. They are also a Trustee.

**2.2 Payments to Related Parties**

Wesley Hall Methodist Church paid £31,500 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**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Offering	26,337	20	8,269	34,626	35,161
Tax recovered (Gift Aid)	6,287	-	1,834	8,121	8,834
Donations	180	-	-	180	305
Legacies	-	-	-	-	100
<b>Total</b>	<b>32,803</b>	<b>20</b>	<b>10,103</b>	<b>42,926</b>	<b>44,399</b>

#### 4. Charitable activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Room hire and lettings	67,575	-	-	67,575	67,826
Collections for other charities	-	-	-	-	105
Income from events	-	1,667	574	2,241	3,463
Fundraising	1,158	-	-	1,158	1,133
Grants received	5,388	-	73,290	78,678	12,786
<b>Total</b>	<b>74,120</b>	<b>1,667</b>	<b>73,864</b>	<b>149,651</b>	<b>85,313</b>

##### Grants for General Fund

We are very grateful to South Yorkshire's Community Foundation (£5,000) for their grant to help with cost of living increases.

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

We are very grateful to the Sheffield Methodist Circuit (£4,000) for their support of our work with children, families and young people.

##### Grants for Wesley Hall Site Fund

We are very grateful to Biffa Award (£50,554) and the Listed Places of Worship Grant Scheme (£9,994) for their support towards new boilers and a heating control system upgrade

We very grateful to the JG Graves Trust (£1,600) for their grant support for the purchase of two Evac+Chairs. Four church members have received training on how to use the chairs which will enable those who are unable to use the stairs to get out of the building in an emergency

We are very grateful to the Benefact Trust (£4,300) and the Sheffield Town Trust (£2,000) for their support of our car park resurfacing project (yet to be completed)

We are very grateful to the Sheffield Methodist District (£500) for their support to help us put on a Christmas meal for older people in the local area (planned for December 2024)

#### 5. Investment Income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Central Finance Board	669	-	-	669	819
<b>Total</b>	<b>669</b>	<b>-</b>	<b>-</b>	<b>669</b>	<b>819</b>

#### 6. Other income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Insurance claims	3,959	-	-	3,959	-
Internal organisations income	-	-	-	-	-
Management fees	341	-	-	341	5,107
Other income	1,616	-	19	1,635	963
<b>Total</b>	<b>5,915</b>	<b>-</b>	<b>19</b>	<b>5,934</b>	<b>6,069</b>

**7. Tangible fixed assets**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<b>Cost</b>				
At 1 <sup>st</sup> September 2023	1,384	-	-	1,384
At 31 <sup>st</sup> August 2024	1,384	-	-	1,384
<b>Depreciation</b>				
At 1 <sup>st</sup> September 2023	1,384	-	-	1,384
Depreciation charge for year	-	-	-	-
At 31 <sup>st</sup> August 2024	1,384	-	-	1,384
<b>Net book value</b>				
31 <sup>st</sup> August 2023	-	-	-	-
31 <sup>st</sup> August 2024	-	-	-	-

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

31<sup>st</sup> August 2024: £465

31<sup>st</sup> August 2023: £465

**8. Other expenditure**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Cleaning costs	14,659	-	-	14,659	13,392
Independent Examiner's fees	876	-	-	876	900
Worship	507	-	-	507	565
Event costs	322	386	1,820	2,528	2,766
Fundraising costs	161	-	-	161	196
Insurance claims	4,225	-	-	4,225	-
Equipment	241	-	-	241	2,074
Other expenditure	6,653	21	1,339	8,013	9,582
<b>Total</b>	<b>27,643</b>	<b>407</b>	<b>3,158</b>	<b>31,209</b>	<b>29,475</b>

## 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<sup>st</sup> August. All staff are paid at or above the living wage.

Gross salaries paid to two (2022/23: three) part time employees were as follows:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Gross salary	25,133	-	12,507	37,640	45,134
Employer's NI contributions	2,213	-	471	2,684	3,197
Employer's pension contributions	1,528	-	750	2,279	2,510
<b>Total</b>	<b>28,874</b>	<b>-</b>	<b>13,728</b>	<b>42,602</b>	<b>50,840</b>

Total weekly contractual hours for two staff 48 68

Staff are paid through the PAYE system.

## 10. Debtors and prepayments

All sums shown as Debtors at 31<sup>st</sup> August 2024 were received during the following year. Debtors were made up as follows:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Debtors</b>					
Trade debtors	8,142	-	-	8,142	3,189
Gift Aid not yet claimed	3,087	-	1,457	4,544	1,720
<b>Total</b>	<b>11,229</b>	<b>-</b>	<b>1,457</b>	<b>12,686</b>	<b>4,909</b>

	£		£	£	£
<b>Prepayments</b>					
Circuit assessment paid in advance	8,138	-	-	8,138	7,778
Other payments in advance	828	-	166	994	1,572
<b>Total</b>	<b>8,965</b>	<b>-</b>	<b>166</b>	<b>9,131</b>	<b>9,359</b>

## 11. Creditors and accrued expenses

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Creditors</b>					
Trade creditors	1,252	-	14,512	15,763	1,262
Independent Examiner's fees	900	-	-	900	900
MBNA Credit Card	898	-	-	898	124
<b>Total</b>	<b>3,049</b>	<b>-</b>	<b>14,512</b>	<b>17,561</b>	<b>2,285</b>

### Grants paid in advance

Grants from the Sheffield Methodist Circuit (£6,500), Methodist Youth Activates (£5,000) and the Sheffield Church Burgesses Trust (£3,0000) for our work with children, families and young people next year (2024/25) were paid this year (2023/24). These have been recorded under Trade creditors.

## 12. Designated funds

### 12.1 Current Year

	Balance at 01/09/23 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31/08/24 £
Retrogaming Café fund	1,194	-	-	-	1,194
Toddler Group fund	756	1,687	407	(1,500)	536
<b>Total</b>	<b>1,950</b>	<b>1,687</b>	<b>407</b>	<b>(1,500)</b>	<b>1,730</b>

#### Transfer to General Fund

The Trustee's agreed to move £1,500 from the Toddler Group Fund to the Children, Families & Youth Fund. This is to recognise the costs associated with employing somebody to run the Toddler Group each week.

### 12.2 Prior Year

	Balance at 01/09/22 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31/08/23 £
Retrogaming Café fund	1,194	-	-	-	1,194
Toddler Group fund	547	1,870	161	(1,500)	756
<b>Total</b>	<b>1,741</b>	<b>1,870</b>	<b>161</b>	<b>(1,500)</b>	<b>1,950</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

### 13.1 Current Year

	Balance at 01/09/23 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31/08/24 £
Children, families & youth fund	4,256	14,446	16,596	1,500	3,607
Wesley Hall site fund	2,361	69,540	62,740	-	9,161
Community garden fund	41	-	41	-	-
<b>Total</b>	<b>6,658</b>	<b>83,987</b>	<b>79,377</b>	<b>1,500</b>	<b>12,768</b>

**13.1 Prior Year**

	Balance at 01/09/22 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31/08/24 £
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
<b>Total</b>	<b>9,334</b>	<b>22,201</b>	<b>26,376</b>	<b>1,500</b>	<b>6,658</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<sup>st</sup> August 2024 (August 2023: nil).

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

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Cash at bank and in hand</b>					
Cash at bank and in hand	616	1,730	25,657	28,002	15,296
<b>Total</b>	<b>616</b>	<b>1,730</b>	<b>25,657</b>	<b>28,002</b>	<b>15,296</b>

**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.