

Wesley Hall Methodist Church

Registered Charity Number 1150284

Reports & Financial Statements
for the year ended
31 August 2025

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Trustees' Annual Report

For the year ended 31 August 2025

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 27th 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

- renewing our commitment to God at our Covenant Service
- welcoming our joint youth worker who will be working across Wesley Hall, Hillsborough Trinity and Wisewood Methodist Churches

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 seven 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

- 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

- our TRIBE Nativity (a scratch nativity led by the children of our church)
- the installation of panels and battery storage to reduce our consumption of electricity from the grid

February

- removed some dry rot that was found in an unused cupboard

March

- meeting to pray together for our work in the local community

April

- receiving Anne into membership
- sharing Easter breakfast together, followed by an Easter Communion Service

June

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

August

- moving Messy Church to the local park for an informal meet up

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

As a Church, we have enjoyed spending time sharing food together at events including our Harvest Lunch, our Easter breakfast and our 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 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. 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 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).

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 seven young people and one adult leader to 3Generate at the NEC in Birmingham in October 2024, 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 and community 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 five 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 8 June.

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. This year our Minister has begun a quarterly Communion before the Lunch Club which has been very well received.

We held our annual Christmas Fair on 30 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 two martial arts groups, a wind band, a slimming group, a choir, 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 £113,381 (2024: £113,508), an expenditure of £124,019 (2024: £114,419), resulting in a deficit for the year of £10,639 (2024: deficit of £911). This is due to two unexpected property issues (dry rot and a leaking section of roof) which we had to address over the year. These issues both required a quick response to stop them from getting worse, so it was not possible to apply for grant support. This meant that the repairs were funded from our reserves which has left them low, with a negative bank balance showing at year-end on the balance sheet.

The Trustees are aware of the low level of our reserves and are implementing a number of fundraising activities to bring them back up.

The general fund offerings and tax recovered increased slightly to £33,548 (2024: £32,623). 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 increased to £71,602 (2024: £67,575) mainly due to more one-off weekend bookings (children's parties and musical events), while the number of regular users remained steady over the year.

Other income of £2,483 (2024: £5,915) represents:

- payments by user groups for use of our photocopier (£1,180)
- other small deposits from various sources

Costs incurred included:

- Circuit assessments, including contribution towards ministerial stipends at £32,550 (2024: £31,500)
- spending on repairs and maintenance from the General Fund was £16,518 (2024: £4,159). A further £55,780 (mostly secured through grants) was spent from the Wesley Hall Site Fund on the installation of solar panels and batteries, and towards dry rot removal
- insurance and utilities decreased to £18,779 (2024: £21,444) mainly due to our reduced reliance on the grid following the installation of solar panels and batteries
- other expenditure was £24,602 (2024: £27,643) with £16,239 (2024: £14,659) spent on cleaning

Designated Funds

The balance of the Retrogaming Café fund reduced to £444 at 31 August 2025. 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. Since the General Fund is low, the Trustee's agreed to move £750 from the Retrogaming Café fund to the General Fund.

The balance of the Toddler Group fund reduced by £224. The group continues to be very popular with local families and the small entrance charge generated an income of £1,403 over the year. £627 was spent on resources and upkeep of equipment, and a transfer of £1,000 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 £312 at 31 August 2025.

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.

Employment costs for our Families & Community Co-Ordinator this year (salary, NI and pension) were £14,621 (2024: £13,728) with other costs bringing the total expenditure to £17,650 (2024: £16,596).

We have previously struggled to employ a youth worker for a just small number of hours per week and so this year we have joined up with two other local Methodist Churches (Hillsborough Trinity Methodist Church and Wisewood Methodist Church) to create a full-time youth work post. Both their time and the employment costs are split equally between the three churches, and a transfer of £10,750 was made from the Children, Families & Youth Fund to the Joint Youth Worker Fund as our contribution towards this.

We have secured funding for both these posts for three years which includes this year (2024/25), next year (2025/26) and the year after (2026/27).

Overall the fund increased by £4,561 leaving a balance of £8,168 at 31 August 2025.

Joint Youth Worker Fund

We now share a youth worker with two other local Methodist Churches, but the employing body is Wesley Hall. Their time and the employment costs are split equally between the three churches and the Joint Youth Worker fund has been set up to separately account for all income and expenditure relating to the employment of the joint youth worker.

Employment costs for the Joint Youth Worker for this year (salary, NI and pension) were £29,957 (2024: nil) with other costs bringing the total expenditure to £30,924 (2024: nil).

At 31 August 2025 there was a balance of £1,437 in this fund.

Other Restricted Funds

The balance of the Wesley Hall Site Fund reduced by £886 since a grant paid last year to put on a Christmas meal for older people in the local area, was spent this year.

We are very grateful to the npower Business Solutions Foundation (£26,432), the UK Shared Prosperity Fund Low Carbon Community and Culture Scheme (£25,000), and the Listed Places of Worship Grant Scheme (£1,040) for their support towards the installation of solar panels and batteries at Wesley Hall. These grants have been spent in full over the year.

This left a balance of £8,275 at 31 August 2025.

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 2025 this is £28,750 and £57,500.

At 31 August 2025 our unrestricted reserves amounted to £7,872.

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.

The Trustees are aware that our current level of reserves falls outside our reserves policy and are implementing a number of fundraising activities to bring them back up.

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 27th 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

Rev Michelle Deans

Ms Louise Etherington

Mrs Lesley Ingamells

Mrs Emma Irons

Mr Matthew Irons

Mr Brian Morris

Mrs Judith Morris

Mrs Jo Owens

Miss Gillian Packett

Mrs Jacque Ryan

Miss Valerie Saynor

6.5 Membership

Following an administration exercise looking at regular worshippers and those how have moved away, our membership decreased to 34 at 31 August 2025 (August 2024: 48).

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
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

6.9 Approvals

I confirm that these accruals-based accounts for the year to 31 August 2025 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

26/5/26

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 2025 were presented to the Wesley Hall Methodist Church Council on Thursday 5 February 2026.

Signed



Date

31/5/2026

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 2025.

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').

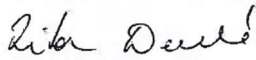
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 02.06.2026

Name Zita Derbak MAAT AATQB
Address Independent Examiners Ltd
The Grain Store, Hills Barns
Appledram Lane South
Chichester, West Sussex
PO20 7EG

Statement of Financial Activities

For the year ended 31 August 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income & endowments						
Donations and legacies	3	33,728	-	13,149	46,877	42,926
Charitable activities	4	75,941	1,403	74,503	151,847	149,651
Other trading activities		-	-	-	-	-
Investment	5	1,229	-	-	1,229	669
Other income	6	2,483	-	21,500	23,983	5,934
Total		113,381	1,403	109,153	223,937	199,181
Expenditure on charitable activities						
Circuit Assessment		32,550	-	-	32,550	31,500
Grants and donations		754	-	-	754	799
Maintenance on church		16,518	-	55,780	72,298	66,649
Insurance, utilities etc.		18,779	-	-	18,779	21,444
Depreciation charge	7	-	-	-	-	-
Other expenditure	8	24,602	627	4,684	29,913	31,209
Salaries, NIC and pension costs	9	30,816	-	44,578	75,394	42,602
Total		124,019	627	105,041	229,688	194,203
Net income/(expenditure)		(10,639)	776	4,112	(5,751)	4,979
Transfers between funds		750	(1,750)	1,000	-	-
Net movement in funds		(9,888)	(974)	5,122	(5,751)	4,979
Reconciliation of funds:						
Total funds brought forward		17,760	1,730	12,768	32,258	27,280
Total funds carried forward		7,872	756	17,879	26,507	32,258

Balance Sheet

As at 31 August 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed Assets						
Tangible fixed assets	7	-	-	-	-	-
Total Fixed Assets		-	-	-	-	-
Current Assets						
Debtors	10	3,611	-	1,275	4,887	12,686
Prepayments	10	8,782	-	171	8,953	9,131
CFB accounts		(3,370)	696	24,042	21,368	22,092
Current accounts		-	-	8,462	8,462	5,668
Cash in hand		544	60	15	617	242
Total Current Assets		9,567	756	33,965	44,288	49,819
Creditors	11	1,695	-	16,086	17,781	17,561
Net Current Assets		7,872	756	17,879	26,507	32,258
Net Assets		7,872	756	17,879	26,507	32,258
Represented by						
General fund		7,872	-	-	7,872	17,760
Retrogaming café fund	12	-	444	-	444	1,194
Toddler group fund	12	-	312	-	312	536
Children, families & youth fund	13	-	-	8,168	8,168	3,607
Wesley Hall site fund	13	-	-	8,275	8,275	9,161
Community garden fund	13	-	-	1,437	1,437	-
Net Assets		7,872	756	17,879	26,507	32,258

Approval

I confirm that these accruals-based accounts for the year to 31 August 2025 were approved by the Wesley Hall Methodist Church Council on Thursday 5 February 2026.

Signed

G M Packett

Date

31/5/26

Name Gillian Packett (Church Council Secretary)

Notes to the Financial Statements

As at 31 August 2025

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 £8,754,555.

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 2025	Total 2024
	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	26,485	25,133

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 £32,550 towards the Circuit Assessment to the Sheffield Methodist Circuit where Mrs Louise Etherington, 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 2025 £	Total 2024 £
Offering	27,419	-	10,772	38,191	34,626
Tax recovered (Gift Aid)	6,128	-	2,377	8,505	8,121
Donations	180	-	-	180	180
Legacies	-	-	-	-	-
Total	33,728	-	13,149	46,877	42,926

4. Charitable activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Room hire and lettings	71,602	-	-	71,602	67,575
Income from events	64	1,403	656	2,124	2,241
Fundraising	1,258	-	-	1,258	1,158
Grants received	3,016	-	73,847	76,863	78,678
Total	75,941	1,403	74,503	151,847	149,651

Grants for Children, Families & Youth Fund

We are very grateful to the Sheffield Methodist Circuit (£8,500), Methodist Youth Activities (£5,000), Sheffield City Council (£4,875) and the Church Burgesses Trust (£3,000) for their support of our work with children, families and young people.

Grants for Wesley Hall Site Fund

We are very grateful to the npower Business Solutions Foundation (£26,432) and the UK Shared Prosperity Fund Low Carbon Community and Culture Grant (£25,000) and the Listed Places of Worship Grant Scheme (£1,040) for their support towards the installation of solar panels and batteries at Wesley Hall.

5. Investment Income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Central Finance Board	1,229	-	-	1,229	669
Total	1,229	-	-	1,229	669

6. Other income

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Insurance claims	-	-	-	-	3,959
Management fees	-	-	-	-	341
Contributions for youth worker	-	-	21,500	21,500	-
Users paying for photocopying	1,180	-	-	1,180	-
Other income	1,303	-	-	1,303	1,635
Total	2,483	-	21,500	23,983	5,934

We share a youth worker with two other local Methodist Churches, but the employing body is Wesley Hall. Both their time and employment costs are split equally between the three churches and contributions from the other two churches (Hillsborough Trinity Methodist Church and Wisewood Methodist Church) are recorded here.

7. Tangible fixed assets

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Cost				
At 1 September 2024	1,384	-	-	1,384
At 31 August 2025	1,384	-	-	1,384
Depreciation				
At 1 September 2024	1,384	-	-	1,384
Depreciation charge for year	-	-	-	-
At 31 August 2025	1,384	-	-	1,384
Net book value				
31 August 2024	-	-	-	-
31 August 2025	-	-	-	-

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

31 August 2025: £465

31 August 2024: £465

8. Other expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cleaning costs	16,239	-	-	16,239	14,659
Independent Examiner's fees	962	-	-	962	876
Worship	806	-	-	806	507
Event costs	360	604	2,043	3,006	2,528
Fundraising costs	203	-	-	203	161
Insurance claims	-	-	-	-	4,225
Equipment	282	-	-	282	241
Other expenditure	5,751	23	2,641	8,415	8,013
Total	24,602	627	4,684	29,913	31,209

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 (2023/24: two) part time employees were as follows:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Gross salary	26,485	-	39,176	65,661	37,640
Employer's NI contributions	2,742	-	3,519	6,261	2,684
Employer's pension contributions	1,589	-	1,883	3,472	2,279
Total	30,816	-	44,578	75,394	42,602

Total weekly contractual hours for three staff	82.5	48
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We share a youth worker with two other local Methodist Churches, but the employing body is Wesley Hall. Both their time and the employment costs are split equally between the three churches, but their full hours are recorded here.

Staff are paid through the PAYE system.

10. Debtors and prepayments

All sums shown as Debtors at 31 August 2025 were received during the following year. Debtors were made up as follows:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Debtors					
Trade debtors	2,157	-	-	2,157	8,142
Gift Aid not yet claimed	1,454	-	1,275	2,729	4,544
Total	3,611	-	1,275	4,887	12,686
Prepayments	£		£	£	£
Circuit assessment paid in advance	8,387	-	-	8,387	8,138
Other payments in advance	396	-	171	567	994
Total	8,782	-	171	8,953	9,131

11. Creditors and accrued expenses

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Creditors					
Trade creditors	446	-	16,086	16,532	15,763
Independent Examiner's fees	950	-	-	950	900
MBNA Credit Card	299	-	-	299	898
Total	1,695	-	16,086	17,781	17,561

Grants paid in advance

Grants from the Sheffield Methodist Circuit (£8,000), Methodist Youth Activities (£5,000) and the Sheffield Church Burgesses Trust (£3,0000) for our work with children, families and young people next year (2025/26) were paid this year (2024/25). These have been recorded under Trade creditors.

12. Designated funds**12.1 Current Year**

	Balance at 01/09/24 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31/08/25 £
Retrogaming Café fund	1,194	-	-	(750)	444
Toddler Group fund	536	1,403	627	(1,000)	312
Total	1,730	1,403	627	(1,750)	756

Transfer to General Fund

The Retrogaming Café fund has not seen any movement in a number of years so holding it at this level is not necessary. Since the General Fund is low, the Trustee's agreed to move £750 from the Retrogaming Café fund to the General Fund.

Transfer to Children Families & Youth Fund

The Trustee's agreed to move £1,000 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 01/09/23 £	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
Total	1,950	1,687	407	(1,500)	1,730

Transfer to Children Families & Youth 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.

13. Restricted funds**13.1 Current Year**

	Balance at 01/09/24 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31/08/25 £
Children, families & youth fund	3,607	31,961	17,650	(9,750)	8,168
Wesley Hall site fund	9,161	55,582	56,468	-	8,275
Joint youth worker fund	-	21,610	30,924	10,750	1,437
Total	12,768	190,153	105,041	1,000	17,879

Joint Youth Worker Fund

We share our youth worker with two other local Methodist Churches, but the employing body is Wesley Hall. Both their time and the employment costs are split equally between the three churches. The Joint Youth Worker fund has been set up to separately account for all income and expenditure relating to the employment of the joint youth worker.

13.2 Prior 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	-	-
Total	6,658	83,987	79,377	1,500	12,768

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 2025 (August 2024: nil).

16. Cash at bank and in hand

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Cash at bank and in hand	(2,826)	756	32,159	30,448	28,002
Total	(2,826)	756	32,519	30,448	28,002

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.