

Report and Accounts  
For Year ended 31 August 2023

**CHURCH IN THE BARN**  
**LEGAL AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

ADDRESS FOR CORRESPONDENCE	Faith Barn Newton Road PENRITH CA11 0FP
GOVERNING DOCUMENT	Declaration of Trust dated 3 March 2004
CHARITY REGISTRATION NUMBER	1103157
TRUSTEES RESPONSIBLE FOR	Martin Hall Graham Emerson Clare Emerson Brian Littleproud Rona Littleproud
BANKERS	Barclays Bank plc
INDEPENDENT EXAMINER	Matthew Brown MAAT Grassgill Southfield Road SEDBERGH LA10 5DR

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**CHURCH IN THE BARN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustee has pleasure in submitting the Report and Accounts for the year ended 31 August 2023.

**Objects of the charity**

The charity is governed by a trust deed and is constituted as a trust. The charity's principal objects, as set out in its governing document, are:

- 1) The advancement of the Christian religion
- 2) to help and assist young people through their leisure time activities so to develop their physical, mental and spiritual capacities, so that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved

**Summary of the charity's main activities and achievements**

Church in the Barn is a Bible-believing independent church. We have been active in Penrith for 30 years, with a big youth and childrens ministry and host a wide variety of speakers in addition to our regular church activities.

We have unintentionally become a very international church and love to celebrate and support brothers and sisters from around the world, and love to incorporate aspects of their worship and culture within our church.

Our expanding childrens ministry enjoys activities during the morning service and the evening service if needed. Overseen by DBS checked members of the church, we tailor sessions in a creative manner to an age range from 0 to 11 with older ones free to join the service when they feel ready. Babies are welcome to stay in church but we have a creche facility available. We encourage all children to engage in worship and hear from God for themselves.

Through the week we have various House Group/Bible Study options, including Soul Disciple – our mid-week youth group, in addition we run an evangelistic football league in Penrith on Friday nights.

We are led by our pastor Graham and lots of volunteers; Deacons, support team, children's workers, youth leaders, worship team and welcome team, to help make church happen.

We have links with other churches in Penrith, running evangelistic events, Christmas and lent activities and generally supporting each other. Our services are relaxed and informal, we take communion together most Sunday mornings.

Being in the Penrith and the Lake District we are an ideal central point for visitors passing through on their holidays and are often blessed to meet people from around the country. If you are passing through we would love to meet you and invite you to join us!

Services usually start with a time of worship, which tends towards the modern, but does not exclude the old! Our services usually last about an hour and a half and may include communion, testimonies, a message, worship and ministry. We do not believe that ministry is exclusive to the leadership team, encouraging the whole church to exercise spiritual gifts under their supervision and discernment.

Further information about our activities can be found on our website: <https://www.churchinthebarn.org.uk/>

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

#### **Financial review**

During the year income from tithes and offerings increased significantly, from £47,430 to £70,231, which reflects the increased size of the congregation. Building fund donations increased from £12,464 to £33,943 and total income from £82,039 to £121,030.

The running costs of the church increased from £44,082 to £59,324 and donations to other organisations increased from £3,500 to £5,000.

The surplus for the year of £56,706 (2022 - £34,458) has being invested into the new church building.

#### **Reserves policy**

The charity's aims to maintain bank balances at around the level of one month's running costs, which is around £5,000.

#### **Governance**

Responsibility for setting policy and for making operating decisions rests with a support group comprising 20 established members of the church including its trustees who meet monthly to monitor the activities of the charity. New trustees can be recruited and appointed by the existing trustees.

#### **Responsibilities of trustees**

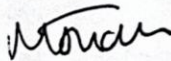
Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

#### **Approval**

This report was approved by the trustee and signed on its behalf by:



Martin Hall - trustee

Date: 24/6/24



**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF**

**CHURCH IN THE BARN**

I report to the trustees on my examination of the accounts of Church in the Barn ('the charity') for the period ended 31 August 2023 on pages 6 to 8 following.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

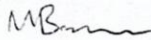
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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



Matthew Brown MAAT  
Grassgill  
Southfield Road  
SEDBERGH  
LA10 5DR

Date: 24/06/24

**CHURCH IN THE BARN**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

		Unrestricted Funds	Restricted Funds	Year ended 31 August 2023	Year ended 31 August 2022
Notes		£	£	£	£
<b>Income receipts</b>					
		70,231	-	70,231	47,430
		-	33,943	33,943	12,464
		-	1,837	1,837	13,281
		10,212	-	10,212	5,302
		2,955	-	2,955	580
		1,853	-	1,853	2,982
		<u>85,250</u>	<u>35,780</u>	<u>121,030</u>	<u>82,039</u>
<b>Payments</b>					
		59,324		59,324	44,082
		5,000		5,000	3,500
		<u>64,324</u>	<u>-</u>	<u>64,324</u>	<u>47,582</u>
		20,926	35,780	56,706	34,458
		35,780	(35,780)	-	-
		<u>56,706</u>	<u>0</u>	<u>56,706</u>	<u>34,458</u>
		353,954	-	353,954	319,496
		<u>410,660</u>	<u>-</u>	<u>410,660</u>	<u>353,954</u>

The notes on page 8 form part of these accounts.



**CHURCH IN THE BARN**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Unrestricted Funds £	Restricted Funds £	Total 31 August 2023 £	Total 31 August 2022 £
<b>Fixed assets</b>				
Buildings (Faith Barn)	449,655	-	449,655	404,917
Equipment	4,463	-	4,463	1,100
	<u>454,117</u>	<u>-</u>	<u>454,117</u>	<u>406,017</u>
<b>Current assets</b>				
Bank balances	11,007	-	11,007	3,433
Accounts receivable	300	-	300	-
Prepayments	1,080	-	1,080	-
	<u>12,387</u>	<u>-</u>	<u>12,387</u>	<u>3,433</u>
<b>Liabilities</b>				
<b>Falling due within one year:</b>				
Taxes due	930	-	930	582
Accrued expenses	500	-	500	500
	<u>1,430</u>	<u>-</u>	<u>1,430</u>	<u>1,082</u>
<b>Falling due after one year:</b>				
Loans	54,415	-	54,415	54,415
	<u>54,415</u>	<u>-</u>	<u>54,415</u>	<u>54,415</u>
	<u>55,845</u>	<u>-</u>	<u>55,845</u>	<u>55,497</u>
<b>Net assets</b>	<u>410,660</u>	<u>-</u>	<u>410,660</u>	<u>353,954</u>

The accounts were approved by the trustees and signed on their behalf

by   
Martin Hall - trustee

date 24/6/24

The notes on page 8 form part of these accounts.

**CHURCH IN THE BARN**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds £	Restricted Funds £	Total 31 August 2023 £	Total 31 August 2022 £
<b>2 Payments in relation to charitable activities undertaken directly</b>				
Salaries	38,235	-	38,235	31,204
Payments to visiting speakers	3,885	-	3,885	1,605
Electricity	5,292	-	5,292	2,977
Motor expenses	3,362	-	3,362	2,379
Resources and materials	1,979	-	1,979	475
Insurance	1,694	-	1,694	1,429
Administrative expenses	4,877	-	4,877	4,013
	<u>59,324</u>	<u>-</u>	<u>59,324</u>	<u>44,082</u>
<b>3 Grants and gifts paid to others</b>				
Mission Guatemala	3,000	-	3,000	1,500
Porsche Dobinson - missionary in Uganda	900	-	900	900
Malcolm Macpherson - missionary in the UK	600	-	600	600
Kays Farm Fellowship	500	-	500	500
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>3,500</u>

**4 Transactions with related parties**

Graham Emerson was paid a salary of £23,758 in the year (2022 - £22,020) in his capacity as pastor of Church in the Barn. No trustees received any remuneration in their capacity as trustees.

Graham and Clare Emerson have provided a loan to the charity as start up funding for the new church building. This loan is interest free and has no fixed repayment date. The balance outstanding at 31 August 2023 was £54,415 (2022 - £54,415).

**5 Movement on restricted funds**

	Balance at 1 September 2022 £	Receipts £	Payments £	Transfers £	Balance at 31 August 2023 £
Building Fund	-	35,780	0	(35,780)	-
	<u>-</u>	<u>35,780</u>	<u>0</u>	<u>(35,780)</u>	<u>-</u>

The building fund was created from income received to support completion of the new church building. All donations to the building fund have been spent on the new building during the year.