

Church in the Barn

Report and Accounts
For Year ended 31 August 2024

CHURCH IN THE BARN
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2024

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 2024

The Trustee has pleasure in submitting the Report and Accounts for the year ended 31 August 2024.

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 live 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 seen a significant increase in attendance over the past year, with around 200-230 at the morning service and 60-70 at the evening service.

We are pleased to welcome Brian and Rona Littleproud as new trustees this year.

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; trustees, elders, support group, 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

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, from £70,231 to £91,833, which reflects the increased size of the congregation. Building fund donations remained stable at £31,155 (2023 - £33,943). Total income increased from £121,030 to £146,569.

The running costs of the church increased from £59,324 to £73,743, mainly as a result of increased salary costs, and donations to other organisations reduced from £5,000 to £3,500.

The surplus for the year of £69,326 (2023 - £56,706) 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 £6,000.

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:

M J Hall

Martin Hall - trustee

Date: _____ 24/3/2025 _____

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 2024 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: 28/4/2025

CHURCH IN THE BARN
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Year ended 31 August 2024 £	Year ended 31 August 2023 £
Income receipts					
Tithes & Offerings		91,833	-	91,833	70,231
Building fund donations		-	31,155	31,155	33,943
Building fund grants		-	-	-	1,837
Gift Aid receipts		17,087	-	17,087	10,212
Schools and other income		4,893	-	4,893	2,955
Renewable Heat Incentive		1,601	-	1,601	1,853
Total receipts		115,414	31,155	146,569	121,030
Payments					
Payments in relation to charitable activities undertaken directly	2	73,744		73,744	59,324
Grants paid in relation to charitable activities undertaken by others	3	3,500		3,500	5,000
Total payments		77,244	-	77,244	64,324
Net of receipts / (payments) before transfers		38,170	31,155	69,326	56,706
Transfers between funds	5	31,155	(31,155)	-	-
Net movement in reserves		69,326	0	69,326	56,706
Reserves as at last year end		410,660	-	410,660	353,954
Reserves at this year end		479,986	-	479,986	410,660

The notes on page 8 form part of these accounts.

CHURCH IN THE BARN
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2024

	Unrestricted Funds £	Restricted Funds £	Total 31 August 2024 £	Total 31 August 2023 £
Fixed assets				
Buildings (Faith Barn)	485,874	-	485,874	449,655
Equipment	12,872	-	12,872	4,463
	498,746	-	498,746	454,117
Current assets				
Bank balances	16,710	-	16,710	11,007
Accounts receivable	870	-	870	300
Debtors	17,087	-	17,087	1,080
	34,667	-	34,667	12,387
Liabilities				
Falling due within one year:				
Taxes due	1,177	-	1,177	930
Accrued expenses	500	-	500	500
	1,677	-	1,677	1,430
Falling due after one year:				
Loans	51,750	-	51,750	54,415
	51,750	-	51,750	54,415
	53,427	-	53,427	55,845
Net assets	479,986	-	479,986	410,660

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

by M J Hall date 24/03/2025
 Martin Hall - trustee

The notes on page 8 form part of these accounts.

CHURCH IN THE BARN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

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 2024 £	Total 31 August 2023 £
2 Payments in relation to charitable activities undertaken directly				
Salaries	46,047	-	46,047	38,235
Payments to visiting speakers	2,555	-	2,555	3,885
Electricity	9,118	-	9,118	5,292
Motor expenses	3,355	-	3,355	3,362
Resources and materials	3,156	-	3,156	1,979
Insurance	1,803	-	1,803	1,694
Administrative expenses	7,710	-	7,710	4,877
	<u>73,744</u>	<u>-</u>	<u>73,744</u>	<u>59,324</u>
3 Grants and gifts paid to others				
Mission Guatemala	1,500	-	1,500	3,000
Porsche Dobinson - missionary in Uganda	900	-	900	900
Malcolm Macpherson - missionary in the UK	600	-	600	600
Kays Farm Fellowship	500	-	500	500
	<u>3,500</u>	<u>-</u>	<u>3,500</u>	<u>5,000</u>

4 Transactions with related parties

Graham Emerson was paid a salary of £25,000 in the year (2023 - £23,759) 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 is being repaid over ten years. The balance outstanding at 31 August 2023 was £51,750 (2023 - £54,415).

5 Movement on restricted funds

	Balance at 1 September 2023 £	Receipts £	Payments £	Transfers £	Balance at 31 August 2024 £
Building Fund	-	31,155	0	(31,155)	-
	<u>-</u>	<u>31,155</u>	<u>0</u>	<u>(31,155)</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.