

Church in the Barn

Report and Accounts

For Year ended 31 August 2025

CHURCH IN THE BARN
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2025

ADDRESS FOR CORRESPONDENCE	Faith Barn Newton Road PENRITH CA11 0FP
GOVERNING DOCUMENT	Declaration of Trust dated 3 March 2004
CHARITY REGISTRATION NUMBER	1103157
TRUSTEES	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 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2025.

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 children's 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.

Our expanding children's 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 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.

CHURCH IN THE BARN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

During the year income from tithes and offerings increased from £91,833 to £101,719, which reflects the increased size of the congregation. Building fund donations reduced from £31,155 to £11,754. Total income remained static at £147,635 (2024 - £146,569).

The running costs of the church increased from £73,744 to £86,016, mainly as a result of increased salary costs, and donations to other organisations increased from £3,500 to £9,000.

The surplus for the year of £52,619 (2024 - £69,326) is being invested into the new church building, with a further £36,161 spent in the year.

Reserves policy

The charity's aims to maintain bank balances at around the level of one month's running costs, which is around £7,000.

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 trustees and signed on their behalf by:

M J Hall

Martin Hall - Trustee/Treasurer

Date: 27th February 2026

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 2025 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: 15/05/2026

CHURCH IN THE BARN
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Year ended 31 August 2025 £	Year ended 31 August 2024 £
Income receipts					
Tithes & Offerings		101,719	-	101,719	91,833
Building fund donations		-	11,754	11,754	31,155
Building fund grants		-	7,100	7,100	-
Gift Aid receipts		20,910	-	20,910	17,087
Schools and other income		4,471	-	4,471	4,893
Renewable Heat Incentive		1,681	-	1,681	1,601
Total receipts		128,781	18,854	147,635	146,569
Payments					
Payments in relation to charitable activities undertaken directly	2	86,016		86,016	73,744
Grants paid in relation to charitable activities undertaken by others	3	9,000		9,000	3,500
Total payments		95,016	-	95,016	77,244
Net of receipts / (payments) before transfers		33,765	18,854	52,619	69,326
Transfers between funds	5	18,854	(18,854)	-	-
Net movement in reserves		52,619	-	52,619	69,326
Reserves as at last year end		479,986	-	479,986	410,660
Reserves at this year end		532,605	-	532,605	479,986

The notes on page 8 form part of these accounts.

CHURCH IN THE BARN
BALANCE SHEET
FOR THE YEAR ENDED 31 AUGUST 2025

	Unrestricted Funds £	Restricted Funds £	Total 31 August 2025 £	Total 31 August 2024 £
Fixed assets				
Buildings (Faith Barn)	514,861	-	514,861	485,874
Equipment	20,046	-	20,046	12,872
	534,907	-	534,907	498,746
Current assets				
Bank balances	45,336	-	45,336	16,710
Accounts receivable	270	-	270	870
Gift aid receivable	-	-	-	17,087
	45,606	-	45,606	34,667
Liabilities				
Falling due within one year:				
Taxes due	1,265	-	1,265	1,177
Accrued expenses	293	-	293	500
	1,557	-	1,557	1,677
Falling due after one year:				
Loans	46,350	-	46,350	51,750
	46,350	-	46,350	51,750
	47,907	-	47,907	53,427
Net assets	532,605	-	532,605	479,986

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

M J Hall

 Martin Hall - Trustee/Treasurer

date 27th February 2026

The notes on page 8 form part of these accounts.

CHURCH IN THE BARN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

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 2025 £	Total 31 August 2024 £
2 Payments in relation to charitable activities undertaken directly				
Salaries	56,632	-	56,632	46,047
Payments to visiting speakers	3,855	-	3,855	2,555
Electricity	6,601	-	6,601	9,118
Water	1,499	-	1,499	73
Motor expenses	3,679	-	3,679	3,355
Resources and materials	2,225	-	2,225	3,156
Repairs, maintenance and cleaning	2,847	-	2,847	1,525
Refreshments and meals	2,264	-	2,264	1,236
Insurance	2,104	-	2,104	1,803
Administrative expenses	4,309	-	4,309	4,876
	<u>86,016</u>	<u>-</u>	<u>86,016</u>	<u>73,744</u>

3 Grants and gifts paid to others

Mission Guatemala	3,900	-	3,900	1,500
Jenny - missionary in Nigeria	1,100	-	1,100	-
Porsche Dobinson - missionary in Uganda	1,500	-	1,500	900
Malcolm Macpherson - missionary in the UK	1,500	-	1,500	600
Kays Farm Fellowship	1,000	-	1,000	500
	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>3,500</u>

4 Transactions with related parties

Graham Emerson was paid a salary of £30,376 in the year (2024 - £25,000) in his capacity as Pastor. 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 2025 was £46,350 (2024 - £51,750).

5 Movement on restricted funds

	Balance at 1 September 2024 £	Receipts £	Payments £	Transfers £	Balance at 31 August 2025 £
Building Fund	-	18,854	0	(18,854)	-
	<u>-</u>	<u>18,854</u>	<u>0</u>	<u>(18,854)</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.