The Methodist Church Barnsley North West

England & Wales · Charity number 1135136

Details

Other names	EMMANUEL METHODIST CHURCH
Status	Registered
Legal form	Previously excepted
Registered	2010-03-24
Register	View on the Charity Commission register

Contact

Address	Emmanuel Methodist Church 72 Huddersfield Road Barnsley South Yorkshire S75 1DT
Phone	01226 321522
Email	circuitoffice@btconnect.com
Website	barnsleymethodist.org.uk

Activities

Objects: 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 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.

Activities: The Methodist Church exists to share the word and love of Jesus Christ.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£321,370	£309,978	-	-
2024-08-31	£291,110	£279,364	-	-
2023-08-31	£262,537	£274,734	-	-
2022-08-31	£251,784	£236,287	-	-
2021-08-31	£196,756	£164,892	-	-
2020-08-31	£158,699	£169,828	-	-

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Trustees

Name	Role	Appointed
Alison Sarah Padgett		2021-08-27
Allan Wearmouth		2021-08-27
Angela Carol Findlow		2021-08-27
Ann Sutcliffe		2021-08-27
Anne Elizabeth Hamby		2021-10-04
Avril Elsie Dyson		2021-08-27
Beverley June Smith		2023-09-25
Christine Margaret Harrington		2021-08-27
Christine Wilson		2021-08-27
Claire Woodward		2024-09-01
David Raymond Grimes		2019-07-07
Deacon Mark Attwood		2025-09-01
Deborah Evans		2023-06-25
Elizabeth Ann Jones		2025-01-29
Graham Stanley Dawson		2023-09-25
Gwenyth Harrison		2021-08-27
JAN ELDRED		
Joyce Watson		2025-01-22
June Jacqueline Grimes		2019-07-07
LESLIE HOWARTH		2023-09-25
Louise Mary Dawson		2021-08-27
Nigel Kenneth Bonson		2021-10-04
Philip Trevor Harris		2023-04-27
Rev Lyn Patricia Gregg		2023-09-01

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The Methodist Church Barnsley North West

England & Wales - Charity number 1135136

Accounts

Registered Charity No: 1135136

THE METHODIST CHURCH
BARNSLEY NORTH WEST

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2025

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Principal Office:	Emmanuel Methodist Church 72 Huddersfield Road Barnsley South Yorkshire S75 1DT
Registered Charity Number:	1135136
Principal Bankers:	HSBC 5 Market Hill Barnsley South Yorkshire S70 2PY Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley South Yorkshire S70 3EE

Trustees:

Minister & Chair	Revd Lyn Gregg
Acting Superintendent	Revd Lyn Gregg – *from 21/01/25*
Supernumerary Minister	Revd Louise Dawson
Superintendent Minister	Revd Louise Carr - *deceased 23/12/24*
Treasurer	Nigel Bonson
Safeguarding	Alison Padgett
Secretary	Philip Harris
Lay workers	Deborah Evans
	Elizabeth Jones - *appointed 21/01/25*

Representatives from each Chapel:

Dodworth	Elsie Dyson
	Anne Hamby
Emmanuel	Nigel Bonson
	Jan Eldred
	David Grimes
	June Grimes
	Claire Woodward
	Allan Wearmouth
Kexborough	Graham Dawson
	Angela Findlow - *appointed 21/01/25*
	Chris Harrington
	Doreen Snowden - *resigned 21/01/25*
Buckley	Wan Foong Loh - *resigned 22/12/25*
	Ann Sutcliffe
	Christine Wilson
Pogmoor	Gwenyth Harrison - *resigned 30/12/25*
Higham	Beverley Smith
	Leslie Howarth
	Joyce Watson

The Trustees of The Methodist Church Barnsley North West submit their Annual Report and Financial Statements for the year ended 31 August 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

Formerly the Emmanuel Methodist Church, and renamed on 1 September 2021, The Methodist Church Barnsley North West was registered with the Charity Commission on 24 March 2010, registered charity number 1135136. Previous to this, the Church was exempt from registration with the Charity Commission.

Structure, Governance and Management

As part of the Methodist Church, the charity is governed by the Deed of Union (1932) and the Methodist Church Act (1976). The governing documents are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The Methodist Church Barnsley North West includes the individual Methodist chapel communities of Buckley, Dodworth, Emmanuel, Higham, Kexborough and Pogmoor. In this financial year the Silkstone Common property transferred to the responsibility of the Circuit and is going through a process to assess if it can be opened with community involvement, for community use. The North West Church currently acts as agent for the Circuit in relation to the accounts of Silkstone Common.

The Trustees of the charity are the members of the Church Council. The Church Council has authority and oversight over the whole area of the ministry of the church, including the management of its property. The Council is responsible for leadership and the determination and pursuit of policy and the deployment of available resources.

Members are elected to the Church Council at the General Church Meeting and eligibility for appointment is set out in the Constitution.

The Trustees who served during the period, and to the date of signing of this report, are listed on page 4 of this report.

Charitable Objectives

The purposes of the Methodist Church are, and shall be deemed to have been, since the date of the Union:

The advancement of:

a) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist Church.
b) Any charitable purpose of any connexional district, circuit, local or other organisation of the Methodist Church.
c) Any charitable purpose of any society or institution subsidiary or ancillary to the Methodist Church.
d) Any purpose of any charity being a charity subsidiary or ancillary to the Methodist Church.

Public Benefit

The trustees have taken due regard of guidance on public benefit published by the Charity Commission in planning the objectives and activities for the year.

Mission Statement

The mission of the Methodist Church Barnsley North West is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and chapels of the area to serve their communities and the wider world. The church organises itself to carry out its stated aims and objectives by being in good relationships with:

- God – we ourselves are called to be lifelong disciples and as such have a duty not only to worship, but prayer and study.
- Ourselves – we must work together to be one church in several locations.
- Older People – We believe our mission also lies in working with older people outside of the church and consider that this builds largely on existing work on all sites.
- Young people – We commit to a two-way relationship with young people involving both sharing and listening, repenting of times when we have merely sought to do to and for young people, rather than with them.
- Those outside the church – God's love is for all, we must therefore learn to serve, like Jesus, those not represented in our churches. We commit to learn more about people of other cultures, faiths, sexualities and those who seek refuge in the UK.
- The Mission of the Methodist Church Barnsley North West is therefore to relate well to ALL!

The Trustees continue to follow the Mission Plan 2024-2027, "Our Hopes and Dreams" as launched by the Barnsley Circuit during 2024.

Related parties

The charity is part of the Methodist Church and is a member of the Barnsley Methodist Circuit (registered charity number 1135240). The Methodist Circuit provides resources and employs the ministers and lay workers. The Circuit also maintains the fabric of the properties and arranges the finances for the maintenance of the member churches. The charity contributes to the cost of the Circuit through a levy known as the Circuit Assessment.

Risk management

The Trustees are responsible for identifying and managing risk. The Trustees monitor and review the activities of the charity to ensure that risks are identified and that procedures have been put in place to mitigate those risks.

Activities undertaken for public benefit

The Methodist Church Barnsley North West seeks to share the gospel of Christ in the communities it serves. It maintains a Christian presence in the communities that it serves and carries out its stated aims and objectives by:

- Holding four meetings of the Church Council each year to oversee the work of the Church and identify opportunities for mission – and other meetings as necessary for other groups.
- Maintaining a presence in local communities through our worship and making premises available for wider use.
- Holding regular worship, not only on Sundays but also midweek, in our chapels with occasional shared services.
- Sharing information about the needs of the communities we serve and events in the wider world.
- Joining in ecumenical partnerships in Barnsley town centre and in the local areas around our Chapels in Buckley, Dodworth, Kexborough, Higham and Pogmoor.
- Working with our Pastoral worker to support people in the local community, through support & events.

Achievements and progress during the year

All finances operate within a single system, and this is allowing the chapels to work more effectively together and support each other. The Grants Application Co-ordinators assist chapels across the North West Church with their grant applications.

The change to the pattern of worship to every two or even every 4 weeks by some chapels continues with some members attending at another chapel when their own has no service.

During the year, chapels have continued to assess their on-going viability. The premises at Silkstone Common remained open for letting purposes. In February 2024, the property was included in the register of the local Council's List of Assets of Community Value. Against that background, the future of that property is subject to further discussions with the Sheffield District and the local community.

Rev. Lyn Gregg is the minister with responsibility for the Methodist Church Barnsley North West. Our Young People's Worker was appointed during the year to continue the work with young people. Our Pastoral Worker continues to care for our members and those outside the church in meaningful and innovative ways. Deacon Mark Attwood was appointed during the year by the Circuit, although his role did not commence until 1 September 2025. We look forward to working with him in the North West Church.

Several courses took place, and the emphasis continues to be placed on safeguarding. The EcoFest, took place at Emmanuel in September 2024 and was well supported. The Lunch Club at Kexborough, the dementia café at Emmanuel, and Warm Spaces are examples of activities that continued to be an essential part of our mission. There was also support from the North West for the Shoebox Appeal.

The Church continues to debate and seek the way forward through whole-Church discussion about priorities for mission, worship, supporting our community, ECO-Church initiatives and continued review of the viability of our building stock.

Policy on reserves

The trustees have established their mission aims, taking into account all of the resources available, in terms of people, property and money.

The Trustees plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North West Methodist Church, including:

- Review of buildings and developing a forward plan for worship across the Barnsley North-West Church in Barnsley
- Funding resources for worship and study and training where required
- Funding expenses for recruited lay and support workers

Based on forecasted expenditure, and on ensuring there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approximately £139,000, to include a buffer amount to cover unexpected fluctuations in income.

At the end of the financial year, the reserves stand at £147,101 (2024: £179,046). The Church also holds a sum of £40,429 in a designated Property Fund. The level of reserves held by each chapel is shown in note 17 to the accounts (page 20).

Funds for the six worshipping communities are now in two shared accounts and we are discussing how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives.

Financial review

At Notes 2a – 2c, the tremendous efforts in fundraising and successful grant applications can be seen. Income from offerings, donations and fundraising has risen compared with the previous financial year. Total income for the year ending 31 August 2025 is £321,370, compared with £291,110 in the previous year.

Expenditure for the year ending 31st August 2025 totalled £309,978 (2024: £279,364). The Circuit Assessment continues to be at a high level: almost 50% of our total expenditure (page 16).

From April 2025, when the secondary threshold for National Insurance purposes was set at a lower level, and the employer contribution rate increased to 15%, additional costs were incurred. At the same time, some of our suppliers increased their charges in line with the general rate of inflation.

As indicated in the Tangible Fixed Assets note 4, £23,993 was added in respect of the installation of Solar Panels and a Storage Battery at Emmanuel Methodist Church, mainly funded by grants from the UK Shared Prosperity Fund and the Benefact Trust as shown in Note 18.

At the year-end unrestricted reserves stand at £147,101 (2024: £179,046). There was also a sum of £40,429 designated for future property costs. The fall in unrestricted reserves is partly attributable to the transfer of Silkstone Common funds to the Circuit. Unrestricted funds held by each chapel are shown in note 17 to the accounts (page 20).

In-Kind support

Volunteer support in our chapels continues. This has included volunteer input into gardening and cleaning activities, as well as volunteer support for running groups for children and young people, ladies' events and for making pastoral deliveries to housebound people across our community. More volunteers are always needed.

Statement of Trustee responsibility

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to Independent Examiner

The Trustees certify that:

- So far as we are aware, there is no relevant information of which the Independent Examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees:

LPGregg

Rev Lyn Gregg, *Chair of the Trustees*

Date: 12 May 2026

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 I 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: A Hayes. Dated: 12 May 2026

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE

aat | Licensed Accountant

Angela Hayes is licensed and regulated by
AAT under licence number 1006755

THE METHODIST CHURCH BARNSLEY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 Total Funds £	2024 £
Income						
Income from donations & legacies	2a	118,847	-	77,395	196,242	165,465
Income from church activities	2b	76,225	-	583	76,808	85,509
Income from fundraising activities	2c	38,624	-	1,276	39,900	29,169
Investment income	2d	8,370	-	50	8,420	9,433
Other income	2e	-	-	-	-	1,534
Total Income		**242,066**	**-**	**79,304**	**321,370**	291,110
Expenditure						
Expenditure on charitable activities	3a	265,944	2,399	29,311	297,654	276,504
Expenditure on raising funds	3b	1,117	-	500	1,617	2,860
Other expenditure	3c	10,707	-	-	10,707	-
Total Expenditure		**277,768**	**2,399**	**29,811**	**309,978**	279,364
Net Income/Expenditure		**(35,702)**	**(2,399)**	**49,493**	**11,392**	11,746
Transfers & adjustments	19	3,757	23,993	(27,750)	-	29,353
Net movement in funds		(31,945)	21,594	21,743	11,392	41,099
Total funds brought forward	17/18	179,046	40,429	18,039	237,514	196,415
Total funds carried forward	17/18	**147,101**	**62,023**	**39,782**	**248,906**	237,514

The above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Prior year income includes restricted donations and legacies of £12,988, restricted income from charitable activities of £608 and restricted investment income of £71.

Prior year expenditure on charitable activities includes £17,819 from restricted funds and prior year expenditure on raising funds includes £1,320 from restricted funds.

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSLEY NORTH WEST

BALANCE SHEET

AS AT 31 AUGUST 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible fixed assets	4	21,594		-	
Investments		-	21,594	-	-
Current assets					
Debtors	6	18,423		19,640	
Cash at bank and in hand	5	212,146		221,785	
Total current assets		230,569		241,425	
Current liabilities					
Creditors amounts falling due within one year	7	(3,257)		(3,911)	
Net current assets			227,312		237,514
Net assets			**248,906**		237,514
Funds of the charity	17/18				
Unrestricted funds			147,101		179,046
Designated funds - Fixed Assets			21,594		-
Designated funds - Other			40,429		40,429
Restricted funds			39,782		18,039
Total funds			**248,906**		237,514

Approved by the Trustees and signed on their behalf by:

Signed: LPGregg Date: 12 May 2026

Rev Lyn Gregg, *Chair of the Trustees*

1. Accounting policies

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

The charity 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).

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

(b) Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. No material uncertainties exist in the twelve-month period following the signing of the accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Income from donations and legacies includes all income received by the charity that is, in substance, a gift made on a voluntary basis.

Income from charitable activities includes income earned from the supply of goods or services for activities undertaken for charitable purposes.

Income from other fundraising activities includes income from fundraising and non-charitable trading activities.

Investment income is earned from holding assets for investment purposes.

(d) Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

(e) Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims, for the benefit of its beneficiaries.

(f) Tangible fixed assets

Tangible fixed assets, with a value over £1,000, are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year.

Equipment – 25% on cost
Computers, IT & Media - 25% on cost
Property Improvements & Major Works – 10% on cost

(g) Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Additional designated funds are established by the trustees, as appropriate.

2. Analysis of Income

Note		Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
2a	**Income from Donations & Legacies**						
	Offerings, collections & regular giving	85,529	-	85,529	91,099	1,084	92,183
	Donations/appeals	14,333	19,380	33,713	36,494	5,979	42,473
	Legacies	-	-	-	3,000	-	3,000
	Gift Aid tax recovered	18,085	3,375	21,460	20,984	-	20,984
	Grants received:						
	The National Lottery Community Fund	-	15,640	15,640	-	-	-
	The National Lottery Sport England	-	6,938	6,938	-	-	-
	UK SPF	-	11,997	11,997	-	-	-
	Benefact Trust	-	7,200	7,200	-	-	-
	Harry Bottom Trust	-	4,000	4,000	-	-	-
	Barnsley Metropolitan Borough Council	-	4,382	4,382	-	5,175	5,175
	SY Community Foundation	-	3,623	3,623	-	-	-
	Circuit Mission Grants	-	860	860	-	750	750
	Other voluntary receipts	900	-	900	900	-	900
	Total	118,847	77,395	196,242	152,477	12,988	165,465
2b	**Income from Church Activities**						
	Lettings	74,757	-	74,757	83,420	-	83,420
	Baptism/weddings	1,468	-	1,468	1,481	-	1,481
	Internal organisations	-	583	583	-	608	608
	Total	76,225	583	76,808	84,901	608	85,509
2c	**Income from Fundraising Activities**						
	Fundraising & events	38,624	1,276	39,900	29,169	-	29,169
	Total	38,624	1,276	39,900	29,169	-	29,169
2d	**Income from Investments**						
	Bank interest	8,370	50	8,420	9,362	71	9,433
2e	**Other Income**						
	Refund insurance	-	-	-	449	-	449
	Refund of contribution to pension deficit	-	-	-	1,085	-	1,085
	Sundry & miscellaneous income	-	-	-	-	-	-
	Total	-	-	-	1,534	-	1,534
	Total Income	**242,066**	**79,304**	**321,370**	277,443	13,667	291,110

3. Analysis of Expenditure

Note		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 Total Funds £	2024 £
3a	**Expenditure on Charitable Activities**					
	Missionary & charitable giving	1,754	-	6,950	8,704	5,749
	Connexional funds	2,482	-	-	2,482	2,422
	Circuit Assessment	148,100	-	-	148,100	139,680
	Heating & Lighting	37,783	-	-	37,783	42,773
	Insurance	13,496	-	-	13,496	13,601
	Water rates	3,694	-	-	3,694	2,703
	Repairs, maintenance & equipment	15,175	-	8,364	23,539	15,853
	Cleaning	12,374	-	-	12,374	12,803
	Salaries cost	18,497	-	426	18,923	17,674
	Expenses of ministry	6,853	-	-	6,853	7,497
	NW projects, activities & events	4,718	-	13,071	17,789	13,748
	Accountancy fee	925	-	-	925	900
	Internal organisations	-	-	500	500	562
	Depreciation of fixed assets	-	2,399	-	2,399	-
	Other payments	93	-	-	93	539
	Total	265,944	2,399	29,311	297,654	276,504
3b	**Fundraising Costs**					
	General fundraising expenses	1,117	-	-	1,117	1,540
	Africa with Love fundraising expenses	-	-	500	500	1,320
	Total	1,117	-	500	1,617	2,860
3c	**Other Expenditure**					
	Trf of Silkstone Common funds to Circuit	10,707	-	-	10,707	-
	Total	10,707	-	-	10,707	-
	TOTAL EXPENDITURE	**277,768**	**2,399**	**29,811**	**309,978**	**279,364**

Prior year expenditure includes the following amounts taken from restricted funds:

- Missionary & charitable giving - £5,035
- Repairs, maintenance & equipment - £1,499
- Salaries cost - £208
- Projects, activities & events - £9,976
- Internal organisation expenditure - £562
- Other payments - £539
- Africa with Love expenses - £1,320

All other prior year expenditure is unrestricted.

4. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £	Property Improvements & Major Works £	Total £
Original Cost			
As @ 01 September 2024	68,827	-	68,827
Additions in the year	-	23,993	23,993
As @ 31 August 2025	68,827	23,993	92,820
Depreciation			
As @ 01 September 2024	68,827	-	68,827
Depreciation charge	-	2,399	2,399
As @ 31 August 2025	68,827	2,399	71,226
Net Book Value			
As @ 01 September 2024	-	-	-
As @ 31 August 2025	**-**	**21,594**	**21,594**

5. Cash at bank and in hand

	Note	2025 £	2024 £
Cash in hand		1,497	36
Bank Accounts		24,266	34,566
Central Finance Board		189,481	186,617
Total		**215,244**	**221,219**
Add Funds held by internal organisations	12	649	566
Less funds held on behalf of external organisations	13	(3,747)	-
Total Cash Funds Held		**212,146**	**221,785**

6. Debtors

	2025	2024
	£	£
Gift Aid receivable	9,063	9,355
Prepayments	8,245	8,022
Hire income due	1,115	2,263
	18,423	19,640

7. Creditors

	2025	2024
	£	£
Creditors & accruals	2,425	2,691
Deferred income	832	1,220
	3,257	3,911

8. Staff costs and numbers

	2025	2024
	£	£
Salaries Cost	17,889	16,347
Employer NIC	592	786
Employer Pension Contribution	442	541
	18,923	17,674
Average number of employees	2	2

9. Trustees' remuneration, benefits and expenses

Other than reimbursement of items purchased on behalf of the Church, there was no remuneration, expenses or benefits made to trustees during this or the previous accounting period.

10. Related party transactions

During the year the charity incurred assessment costs, payable to Barnsley Methodist Circuit, to a total of £148,100 (2024: £139,680). Methodist Church Barnsley North West received Mission grants from Barnsley Methodist Circuit, to the total value of £860. (2024: grants to the value of £750 were received). Barnsley Methodist Circuit also contributed £900 to cover the cost of the Accountancy & Independent Examination Fee (2024: £900).

There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

11. Land & buildings

Church buildings are the property of the Methodist Church and are not recognised in the accounts of the Methodist Church Barnsley North West.

12. Funds held by internal organisations

	Opening Balance £	Receipts £	Payments £	Closing Balance £
Buckley Ladies Group	743	254	(160)	837
Buckley Sunday School	269	-	-	269
Dodworth Fellowship	34	329	(340)	23
Total	**1,046**	**583**	**(500)**	**1,129**

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North West and are recorded as restricted funds.

£480 of the Buckley Ladies group fund is held in the North West Current Account.

13. Funds held as custodian trustee

	31/08/2025 £	31/08/2024 £
Special Appeals		
Balance brought forward	-	-
Offerings/Gifts received for Special Appeals	4,628	6,366
Offerings/Gifts paid over to external organisations	(4,628)	(6,366)
	-	-
Silkstone Common Church (funds held as agent)		
Balance brought forward	10,707	-
Income received during the year	9,817	-
Expenditure during the year	(9,377)	-
Amounts paid over to Circuit during the year	(7,400)	-
	3,747	-
Balance carried forward held on behalf of external groups	**3,747**	**-**

Special Appeals are funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the NW Church and therefore is not included in the Statement of Financial Activities.

The accounts of Silkstone Common Church are held as agent and managed on behalf of Barnsley Methodist Circuit. The income does not belong to the NW Church and therefore is not included in the Statement of Financial Activities.

14. Contingent Liability

At the financial year end, there was an ongoing dispute with a former employee in respect of pension contributions that could result in a possible liability in future years. At the balance sheet date, it is impracticable to estimate the financial effect of this issue.

15. Independent Examination and accountancy services

The cost of accounts preparation and independent examination for the financial year was £925 (2024: £900).

16. Analysis of assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
31/08/2025				
Tangible Fixed Assets	-	21,594	-	21,594
Investments	-	-	-	-
Current Assets	150,358	40,429	39,782	230,569
Current Liabilities	(3,257)	-	-	(3,257)
	147,101	**62,023**	**39,782**	**248,906**
31/08/2024				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	182,957	40,429	18,039	241,425
Current Liabilities	(3,911)	-	-	(3,911)
	179,046	40,429	18,039	237,514

17. Unrestricted funds

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
General Reserve Fund:					
Buckley Chapel	14,802	22,795	(22,115)	-	15,482
Dodworth Chapel	11,097	21,886	(19,969)	-	13,014
Emmanuel Church	108,968	143,877	(167,608)	3,757	88,994
Kexborough Chapel	11,022	34,597	(34,931)	-	10,688
Higham Chapel	15,791	17,784	(17,408)	-	16,167
Silkstone Common	11,729	-	(11,729)	-	-
NW Church General fund	5,637	1,127	(4,008)	-	2,756
Designated Property Fund (EMC)	20,231	-	-	-	20,231
Designated Property Fund (Higham)	20,198	-	-	-	20,198
TOTAL	**219,475**	**242,066**	**(277,768)**	**3,757**	**187,530**

18. Restricted funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Internal Organisations (see note 12)	1,046	583	(500)	-	1,129
North West Mission				-	
Mission Grant - Get ready for Summer	63	-	-	-	63
Mission Grant - Shining Stars	-	500	(500)	-	-
Mission Grant - First Aid	-	360	(360)	-	-
BMBC - Ecofest	1,101	-	(973)	-	128
Buckley Chapel:					
Buckley Chapel Legacies	9,780	-	-	-	9,780
BMBC - Garden Project	-	500	(307)	-	193
BMBC - Coffee Mornings	-	132	-	-	132
BMBC - VE Celebration	-	250	(204)	-	46
BMBC - Water Boiler	96	-	-	-	96
Bens Big Trim Fundraiser	721	-	(721)	-	-
Kexborough Chapel:					
Kexborough Restricted Fund	500	-	-	-	500
Defibrillator Donations	137	432	(464)	-	105
Dodworth Chapel:				-	
BMBC - Children's Work Grant	121	-	(121)	-	-
BMBC - Holiday Club	150	380	(530)	-	-
BMBC - Mother/Carer group	-	440	-	-	440
Emmanuel Church:					
Habitat for Humanity Fund (HfH)	1,434	50	-	(1,484)	-
Africa with Love (AWL)	1,124	5,848	(5,700)	(200)	1,072
National Lottery Youth Project Grant	-	15,640	(4,293)	(1,000)	10,347
National Lottery Sport England	-	6,938	(2,846)	-	4,092
Harry Bottom Charitable Trust	-	4,000	(4,000)	-	-
SY Community Foundation	-	3,623	(806)	(780)	2,037
UK Shared Prosperity Fund (Solar Panels)	-	11,997	-	(11,997)	-
Benefact Trust (Solar Panels)	-	7,200	-	(7,200)	-
Methodist Women - Oasis Dementia Café	719	-	(137)	-	582
BMBC - Sound System	-	1,780	(480)	-	1,300
BMBC - Toddlers	282	-	(282)	-	-
BMBC Grant - Warm Spaces	-	500	(207)	(293)	-
Restricted Donations (Capital Projects)	-	16,875	(4,380)	(4,796)	7,699
Restricted Donations (Coffee Morning)	765	1,276	(2,000)	-	41
TOTAL	**18,039**	**79,304**	**(29,811)**	**(27,750)**	**39,782**

19. Transfers & Adjustments

	General Fund	HfH Fund	AWL Fund	Fixed Assets	UK SPF	Benefac Trust	Restr' Donations	Gentle Fitness	Warm Spaces	Youth Project
	£	£	£	£	£	£	£	£	£	£
Donations	1,684	(1,484)	(200)	-	-	-	-	-	-	-
Funds re purchase of fixed assets	-	-	-	23,993	(11,997)	(7,200)	(4,796)	-	-	-
Room & facilities hire	2,073	-	-	-	-	-	-	(780)	(293)	(1,000)
TOTAL	**3,757**	**(1,484)**	**(200)**	**23,993**	**(11,997)**	**(7,200)**	**(4,796)**	**(780)**	**(293)**	**(1,000)**

The Methodist Church Barnsley North West

England & Wales - Charity number 1135136

Accounts

Registered Charity No: 1135136

THE METHODIST CHURCH
BARNSLEY NORTH WEST

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2024

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Principal Office:	Emmanuel Methodist Church 72 Huddersfield Road Barnsley South Yorkshire S75 1DT
Registered Charity Number:	1135136
Principal Bankers:	HSBC 5 Market Hill Barnsley South Yorkshire S70 2PY Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley South Yorkshire S70 3EE

Trustees:

Minister & Chair	Revd Lyn Gregg - *appointed 01/09/23*
Acting Superintendent	Revd Lyn Gregg – *from 21/01/25*
Minister	Deacon Alison McCauley – *resigned 31/07/24*
Minister	Louise Dawson
Superintendent Minister	Revd Louise Carr - *deceased 23/12/2024*
Treasurer	Nigel Bonson
Safeguarding	Alison Padgett
Chair of Circuit Leadership Team	Dawn Webster – *resigned 31/08/24*
	Heather Hague – *appointed 01/09/24*
Secretary	Philip Harris
Lay workers	Aimee Crossland – *resigned 31/07/24*
	Deborah Evans
	Elizabeth Jones - *appointed 21/01/25*

Representatives from each Chapel:

Dodworth	Elsie Dyson
	Anne Hamby
Emmanuel	Nigel Bonson
	Carol Buckingham - *resigned 13/06/24*
	Jan Eldred
	David Grimes
	June Grimes
	Pete Lane - *resigned 25/09/23*
	Claire Woodward - *appointed 13/06/24*
	Allan Wearmouth
Kexborough	Graham Dawson
	Angela Findlow - *appointed 21/01/25*
	Chris Harrington
	Doreen Snowden - *resigned 21/01/25*
Buckley	Wan Foong Loh
	Ann Sutcliffe
	Christine Wilson
Pogmoor	Gwenyth Harrison
Silkstone Common	Elvin Athey - *resigned 24/04/23*
	Sandra Blackburn - *resigned 24/04/23*
Higham	Beverley Smith – *appointed 01/09/23*
	Hazel Hawdon – *appointed 01/09/23; deceased 04/12/2024*
	Leslie Howarth – *appointed 01/09/23*
	Joyce Watson - *appointed 21/01/25*

The Trustees of The Methodist Church Barnsley North West submit their Annual Report and Financial Statements for the year ended 31 August 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

Formerly the Emmanuel Methodist Church, and renamed on 1 September 2021, The Methodist Church Barnsley North West was registered with the Charity Commission on 24 March 2010, registered charity number 1135136. Previous to this, the Church was exempt from registration with the Charity Commission.

Structure, Governance and Management

As part of the Methodist Church, the charity is governed by the Deed of Union (1932) and the Methodist Church Act (1976). The governing documents are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The Methodist Church Barnsley North West includes the individual Methodist chapel communities of Buckley, Dodworth, Emmanuel, Higham, Kexborough, Pogmoor and Silkstone Common. Higham Methodist Church joined our multi-site church with effect from 1 September 2023.

The Trustees of the charity are the members of the Church Council. The Church Council has authority and oversight over the whole area of the ministry of the church, including the management of its property. The Council is responsible for leadership and the determination and pursuit of policy and the deployment of available resources.

Members are elected to the Church Council at the General Church Meeting and eligibility for appointment is set out in the Constitution.

The Trustees who served during the period, and to the date of signing of this report, are listed on page 4 of this report.

Charitable Objectives

The purposes of the Methodist Church are, and shall be deemed to have been, since the date of the Union:

The advancement of:

a) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist Church.

b) Any charitable purpose of any connexional district, circuit, local or other organisation of the Methodist Church.

c) Any charitable purpose of any society or institution subsidiary or ancillary to the Methodist Church.

d) Any purpose of any charity being a charity subsidiary or ancillary to the Methodist Church.

Public Benefit

The trustees have taken due regard of guidance on public benefit published by the Charity Commission in planning the objectives and activities for the year.

Mission Statement

The mission of the Methodist Church Barnsley North West is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and chapels of the area to serve their communities and the wider world. The church organises itself to carry out its stated aims and objectives by being in good relationships with:

- God – we ourselves are called to be lifelong disciples and as such have a duty not only to worship, but prayer and study.
- Ourselves – we must work together to be one church in several locations.
- Older People – we believe our mission also lies in working with older people outside of the church and think this builds largely on existing work on all sites.
- Young people – we commit to a two-way relationship with young people involving both sharing and listening, repenting of times when we have merely sought to do to and for young people, rather than with them.
- Those outside the church – God's love is for all, we must therefore learn to serve, like Jesus, those not represented in our churches. We commit to learn more about people of other cultures, faiths, sexualities and those who seek refuge in the UK.
- The Mission of the Methodist Church Barnsley North West is therefore to relate well to ALL!

During the year, the Barnsley Circuit launched the Mission Plan 2024-2027, "Our Hopes and Dreams".

Related parties

The charity is part of the Methodist Church and is a member of the Barnsley Methodist Circuit (registered charity number 1135240). The Methodist Circuit provides resources and employs the ministers and lay workers. The Circuit also maintains the fabric of the properties and arranges the finances for the maintenance of the member churches. The charity contributes to the cost of the Circuit through a levy known as the Circuit Assessment.

Risk management

The Trustees are responsible for identifying and managing risk. The Trustees monitor and review the activities of the charity to ensure that risks are identified and that procedures have been put in place to mitigate those risks.

Activities undertaken for public benefit

The Methodist Church Barnsley North West seeks to share the gospel of Christ in the communities it serves. It maintains a Christian presence in the communities that it serves and carries out its stated aims and objectives by:

- Holding four meetings of the Church Council each year to oversee the work of the Church and identify opportunities for mission – and other meetings as necessary for other groups.
- Maintaining a presence in local communities through our worship and making premises available for wider use.
- Holding regular worship, not only on Sundays but also midweek, in our chapels with occasional shared services.
- Sharing information about the needs of the communities we serve and events in the wider world.
- Joining in ecumenical partnerships in Barnsley town centre and in the local areas around our Chapels in Buckley, Dodworth, Kexborough, Higham, Pogmoor and Silkstone Common.
- Working with our Pastoral worker to support people in the local community, through support & events.

Achievements and progress during the year

All finances operate within a single system, and this is allowing the chapels to work more effectively together and support each other. The Grants Application Co-ordinators assist chapels across the North West Church with their grant applications.

The change to the pattern of worship to every two or even every 4 weeks by some chapels continues with some members attending at another chapel when their own has no service.

During the year, chapels have continued to assess their on-going viability. The premises at Silkstone Common remained open for letting purposes. In February 2024, the property was included in the register of the Council's List of Assets of Community Value. Against that background, the future of that property is subject to further discussions with the Sheffield District.

Rev. Lyn Gregg became our minister from 1 September 2023 following the departure of Rev Ben Scrivens in August 2023 and is the minister with sole responsibility for the Methodist Church Barnsley North West. Our Young People's Worker moved to another post in the year, and since the year end, we have appointed a replacement to continue the work with young people. Our Pastoral Worker continues to care for our members and those outside the church in meaningful and innovative ways. Our Deacon retired in July 2024 and no immediate replacement could be found although we are hopeful that an appointment can be made in 2025.

Several courses took place, including training modules on Equality, Diversity and Inclusion, and the emphasis continues to be placed on safeguarding. The EcoFest, originally planned to take place at Emmanuel in March 2023, was cancelled due to the weather, and on a re-arranged date took place in September 2023 and was well supported. The Lunch Club at Kexborough, the dementia café at Emmanuel, and Warm Spaces are examples of activities that continue to be an essential part of our mission.

The Church continues to debate and seek the way forward through whole-Church discussion about priorities for mission, worship, supporting our community, ECO-Church initiatives and continued review of the viability of our building stock.

Policy on reserves

The trustees have established their mission aims, taking into account all of the resources available, in terms of people, property and money.

The Trustees plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North West Methodist Church, including:

- Review of buildings and developing a forward plan for worship across the Barnsley North-West Church in Barnsley
- Funding resources for worship and study and training where required
- Funding expenses for recruited lay and support workers

Based on forecasted expenditure, and on ensuring there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approximately £140,000.

At the end of the financial year, the reserves stand at £179,046 (2023: £152,473. The Church also holds a sum of £40,429 in a designated Property Fund, £20,198 of which was transferred-in from Higham Methodist Church upon joining the charity at the start of the financial year. The level of reserves held by each chapel is shown in note 16 to the accounts (page 21).

Funds for the six worshipping communities are now in two shared accounts and we are discussing how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives.

Financial review

At Notes 2a – 2c, the tremendous efforts in fundraising and successful grant applications can be seen. Income from offerings and donations has risen with an encouraging increase once again in lettings income. All chapels have experienced increases in energy costs. Repairs and maintenance have decreased from the high level of the previous year. The Circuit Assessment continues to be at a high level: almost 50% of our total expenditure (see page 17). Total funds at the end of the year increased, in part due to the transfer of funds from Higham.

The Trustees have considered the impact of the Autumn 2024 Budget. From April 2025, when the secondary threshold for National Insurance purposes is to be set at a lower level, and the employer contribution rate is to increase to 15%, additional costs will be incurred. At the same time, it is expected that some of our suppliers will also increase their charges.

At the year-end, unrestricted reserves stand at £219,475 (2023: £172,704). This includes £40,429 designated for future property costs (2023: £20,231). The funds held by each chapel are shown in note 16 to the accounts (page 21).

In-Kind support

Volunteer support in our chapels continues following the return of the usual activities. This has included volunteer input into gardening and cleaning activities, as well as volunteer support for running groups for children and young people, ladies' events and for making pastoral deliveries to housebound people across our community. More volunteers are always needed.

Post Balance Sheet Events

In August 2021, a cleaner employed by Emmanuel suffered an accident on the chapel premises. A claim against Emmanuel for personal injury was made and processed by our insurer. Liability was not admitted. The employee left the employment in February 2023.

It was shortly before the incident's three-year anniversary deadline that the claimant's representatives advised of the intention to proceed. In late October 2024, Emmanuel received the Particulars of Claim (claimant's allegations), Defence and Counter schedule (response to claimant's allegations) and Schedule of Loss.

The insurer's offer to the claimant was responded to with an increased claim. The insurer was instructed not to accept.

On the impact of the claim on future premiums, the underwriter confirmed that we are currently in a Long-Term Agreement meaning that our rates are fixed for that term which expires in 2028 and at that point, they will review our policy and consider the claims history.

Statement of Trustee responsibility

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to Independent Examiner

The Trustees certify that:

- So far as we are aware, there is no relevant information of which the Independent Examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees:

LPGregg

Rev Lyn Gregg*, Chair of the Trustees*

Date: 20 March 2025

I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which give me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 I 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: A Hayes Dated: 20/03/2025

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE

aat | Licensed Accountant

Angela Hayes is licensed and regulated by
AAT under licence number 1006755

THE METHODIST CHURCH BARNSLEY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 £
Income						
Income from donations & legacies	2a	152,477	-	12,988	165,465	164,934
Income from charitable activities	2b	84,901	-	608	85,509	79,784
Income from fundraising activities	2c	29,169	-	-	29,169	12,643
Investment income	2d	9,362	-	71	9,433	5,176
Other income	2e	1,534	-	-	1,534	-
Total Income		**277,443**	**-**	**13,667**	**291,110**	262,537
Expenditure						
Expenditure on charitable activities	3a	258,685	-	17,819	276,504	274,135
Expenditure on raising funds	3b	1,540	-	1,320	2,860	599
Total Expenditure		**260,225**	**-**	**19,139**	**279,364**	274,734
Net Income/Expenditure		**17,218**	**-**	**(5,472)**	**11,746**	(12,197)
Transfers & adjustments	18	9,355	20,198	(200)	29,353	-
Net movement in funds		26,573	20,198	(5,672)	41,099	(12,197)
Total funds brought forward	16/17	152,473	20,231	23,711	196,415	208,612
Total funds carried forward	16/17	**179,046**	**40,429**	**18,039**	**237,514**	196,415

The above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Prior year income includes restricted donations and legacies of £23,148, restricted income from charitable activities of £576, restricted income from fundraising of £1,230 and restricted investment income of £47.

Prior year expenditure on charitable activities includes £22,917 from restricted funds.

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSLEY NORTH WEST

BALANCE SHEET

AS AT 31 AUGUST 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible fixed assets	4	-		-	
Investments		-	-	-	-
Current assets					
Debtors	6	19,640		20,388	
Cash at bank and in hand	5	221,785		182,211	
Total current assets		241,425		202,599	
Current liabilities					
Creditors amounts falling due within one year	7	(3,911)		(6,184)	
Net current assets			237,514		196,415
Net assets			**237,514**		196,415
Funds of the charity	16/17				
Unrestricted funds			179,046		152,473
Designated funds			40,429		20,231
Restricted funds			18,039		23,711
Total funds			**237,514**		196,415

Approved by the Trustees and signed on their behalf by:

Signed: LP Gregg Date: 20 March 2025

Rev Lyn Gregg, *Chair of the Trustees*

1. Accounting policies

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

The charity 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).

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

(b) Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Income from donations and legacies includes all income received by the charity that is, in substance, a gift made on a voluntary basis.

Income from charitable activities includes income earned from the supply of goods or services for activities undertaken for charitable purposes.

Income from other fundraising activities includes income from fundraising and non-charitable trading activities.

Investment income is earned from holding assets for investment purposes.

(d) Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

(e) Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims, for the benefit of its beneficiaries.

(f) Tangible fixed assets

Tangible fixed assets, with a value over £1,000, are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year.

Equipment – 25% on cost
Computers, IT & Media - 25% on cost

(g) Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Additional designated funds are established by the trustees, as appropriate.

2. Analysis of Income

Note		Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
2a	**Income from Donations & Legacies**						
	Offerings, collections & regular giving	91,099	1,084	92,183	86,757	-	86,757
	Donations/appeals	36,494	5,979	42,473	30,301	6,167	36,468
	Legacies	3,000	-	3,000	2,000	-	2,000
	Grants received:						
	The National Lottery Community Fund	-	-	-	-	9,600	9,600
	Barnsley Metropolitan Borough Council	-	5,175	5,175	-	300	300
	SY Community Foundation	-	-	-	-	3,500	3,500
	Methodist District Warm Spaces Grant	-	-	-	-	500	500
	Circuit Mission Grants	-	750	750	-	2,500	2,500
	District Grants	-	-	-	-	581	581
	Gift Aid tax recovered	20,984	-	20,984	21,878	-	21,878
	Other voluntary receipts	900	-	900	850	-	850
	Total	152,477	12,988	165,465	141,786	23,148	164,934
2b	**Income from Church Activities**						
	Lettings	83,420	-	83,420	78,678	-	78,678
	Baptism/weddings	1,481	-	1,481	530	-	530
	Internal organisations	-	608	608	-	576	576
	Total	84,901	608	85,509	79,208	576	79,784
2c	**Income from Fundraising Activities**						
	Fundraising & events	29,169	-	29,169	11,413	1,230	12,643
	Total	29,169	-	29,169	11,413	1,230	12,643
2d	**Income from Investments**						
	Bank interest	9,362	71	9,433	5,129	47	5,176
2e	**Other Income**						
	Refund insurance	449	-	449	-	-	-
	Refund of contribution to pension deficit	1,085	-	1,085	-	-	-
	Total	1,534	-	1,534	-	-	-
	Total Income	**277,443**	**13,667**	**291,110**	237,536	25,001	262,537

3. Analysis of Expenditure

Note		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 £
3a	**Expenditure on Charitable Activities**					
	Missionary & charitable giving	714	-	5,035	5,749	800
	Connexional funds	2,422	-	-	2,422	2,202
	Circuit Assessment	139,680	-	-	139,680	130,002
	Heating & Lighting	42,773	-	-	42,773	35,452
	Insurance	13,601	-	-	13,601	11,766
	Water rates	2,703	-	-	2,703	2,880
	Repairs, maintenance & equipment	14,354	-	1,499	15,853	32,253
	Energy surveys	-	-	-	-	923
	Cleaning	12,803	-	-	12,803	9,339
	Salaries cost	17,466	-	208	17,674	20,928
	Expenses of ministry	7,497	-	-	7,497	7,523
	NW projects, activities & events	3,772	-	9,976	13,748	17,373
	Accountancy fee	900	-	-	900	900
	Internal organisations	-	-	562	562	1,794
	Other payments (grant monies returned)	-	-	539	539	-
	Total	258,685	;-	17,819	276,504	274,135
3b	**Fundraising Costs**					
	General fundraising expenses	1,540	-	-	1,540	599
	Africa with Love fundraising expenses	-	-	1,320	1,320	-
	Total	1,540	-	1,320	2,860	599
	Total Expenditure	**260,225**	**-**	**19,139**	**279,364**	**274,734**

Prior year expenditure includes the following amounts taken from restricted funds:

- Missionary & charitable giving - £30
- Heating & lighting - £425
- Repairs, maintenance & cleaning - £8,100
- Energy surveys - £923
- Expenses of ministry - £120
- Projects, activities & events - £11,525
- Internal organisation expenditure - £1,794

All other prior year expenditure is unrestricted.

4. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £
Original Cost	
As @ 01 September 2023	68,827
Additions in the year	-
As @ 31 August 2024	68,827
Depreciation	
As @ 01 September 2023	68,827
Depreciation charge	-
As @ 31 August 2024	68,827
Net Book Value	
As @ 01 September 2023	-
As @ 31 August 2024	-

5. Cash at bank and in hand

	Note	2024 £	2023 £
Cash in hand		36	36
Bank Accounts		34,566	23,540
Central Finance Board		186,617	157,915
Total		**221,219**	**181,491**
Add Funds held by internal organisations	12	566	720
Less funds held on behalf of external organisations	13	-	-
Total Cash Funds Held		**221,785**	**182,211**

6. Debtors

	2024	2023
	£	£
Gift Aid receivable	9,355	10,823
Prepayments	8,022	6,751
Accrued income (legacy)	-	2,000
Hire income due	2,263	814
	19,640	20,388

7. Creditors

	2024	2023
	£	£
Creditors & accruals	2,691	5,724
Deferred income	1,220	460
	3,911	6,184

8. Staff costs and numbers

	2024	2023
	£	£
Salaries Cost	16,347	20,199
Employer NIC	786	233
Employer Pension Contribution	541	496
	17,674	20,928
Average number of employees	2	3

9. Trustees' remuneration, benefits and expenses

Other than reimbursement of items purchased on behalf of the Church, there was no remuneration, expenses or benefits made to trustees during this or the previous accounting period.

10. Related party transactions

During the year the charity incurred assessment costs, payable to Barnsley Methodist Circuit, to a total of £139,680 (2023: £130,002). Methodist Church Barnsley North West received Mission grants from Barnsley Methodist Circuit, to the total value of £750 (2023: grants to the value of £2,500 were received). Barnsley Methodist Circuit also contributed £900 to cover the cost of the Accountancy & Independent Examination Fee (2023: £900).

There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

11. Land & buildings

Church buildings are the property of the Methodist Church and are not recognised in the accounts of the Methodist Church Barnsley North West.

12. Funds held by internal organisations

	Opening Balance £	Receipts £	Payments £	Closing Balance £
Buckley Ladies Group	700	295	(252)	743
Buckley Sunday School	269	-	-	269
Dodworth Fellowship	31	313	(310)	34
Total	**1,000**	**608**	**(562)**	**1,046**

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North West and are recorded as restricted funds.

£480 of the Buckley Ladies group fund is held in the North West Current Account.

13. Funds held as custodian trustee

	31/08/2024 £	31/08/2023 £
Balance brought forward	-	935
Offerings/Gifts received for external organisations	6,366	6,459
Offerings/Gifts passed on to external organisations	(6,366)	(7,394)
Balance carried forward	-	-

Funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the Church and therefore is not included in the Statement of Financial Activities.

14. Contingent Liability

At the financial year end, there was an ongoing dispute with a former employee in respect of pension contributions that could result in a possible liability in future years. At the balance sheet date, it is impracticable to estimate the financial effect of this issue.

15. Analysis of assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
31/08/2024				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	182,957	40,429	18,039	241,425
Current Liabilities	(3,911)	-	-	(3,911)
	179,046	**40,429**	**18,039**	**237,514**
31/08/2023				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	158,657	20,231	23,711	202,599
Current Liabilities	(6,184)	-	-	(6,184)
	152,473	20,231	23,711	196,415

16. Unrestricted funds

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
General Reserve Fund:					
Buckley Chapel	9,460	21,308	(15,966)	-	14,802
Dodworth Chapel	10,042	21,492	(20,437)	-	11,097
Emmanuel Church	106,988	165,460	(163,480)	-	108,968
Kexborough Chapel	9,478	36,297	(34,753)	-	11,022
Higham Chapel	-	22,437	(15,801)	9,155	15,791
Silkstone Common Chapel	9,207	9,529	(7,007)	-	11,729
NW Church General fund	7,298	920	(2,781)	200	5,637
Designated Property Fund (EMC)	20,231	-	-	-	20,231
Designated Property Fund (Higham)	-	-	-	20,198	20,198
TOTAL	**172,704**	**277,443**	**(260,225)**	**29,553**	**219,475**

17. Restricted funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Internal Organisations (see note 12)	1,000	608	(562)	-	1,046
North West Mission					
Mission Grant - Get ready for Summer	-	250	(187)	-	63
BMBC - Ecofest	-	1,309	(208)	-	1,101
Buckley Chapel:					
Buckley Chapel Legacies	9,780	-	-	-	9,780
Mission Grant - Lighting	500	-	(500)	-	-
Mission Grant - Eco-Efficiency	15	-	(15)	-	-
BMBC	-	400	(400)	-	-
BMBC	-	400	(304)	-	96
Bens Big Trim Fundraiser	721	-	-	-	721
Kexborough Chapel:					
Kexborough Restricted Fund	500	-	-	-	500
Mission Grant - Eco-Efficiency	24	-	(24)	-	-
Mission Grant - New Cooker	-	500	(500)	-	-
Defibrillator Donations	1,136	-	(999)	-	137
Dodworth Chapel:					
BMBC - Children's Work Grant	121	-	-	-	121
BMBC - Holiday Club	-	1,200	(1,050)	-	150
BMBC	-	380	(380)	-	-
Emmanuel Church:					
Habitat for Humanity Fund (HfH)	1,363	71	-	-	1,434
Africa with Love (AWL)	-	5,979	(4,655)	(200)	1,124
National Lottery Community Fund	6,401	-	(6,401)	-	-
Mission Grant - Toddlers	500	-	(500)	-	-
Mission Grant - Messy Church	500	-	(500)	-	-
Methodist Women- Oasis Dementia Café	719	-	-	-	719
BMBC - Toddlers	-	536	(254)	-	282
BMBC Grant - AWL	-	950	(950)	-	-
Restricted Donations (Coffee Morning)	431	1,084	(750)	-	765
TOTAL	**23,711**	**13,667**	**(19,139)**	**(200)**	**18,039**

18. Transfers & Adjustments

	General Fund	Designated Property Fund	AWL Fund	TOTAL
	£	£	£	£
Transfers-in, Higham Methodist Church	9,155	20,198	-	29,353
Donations	200	-	(200)	-
TOTAL	**9,355**	**20,198**	**(200)**	**29,353**

The Methodist Church Barnsley North West

England & Wales - Charity number 1135136

Accounts

Registered Charity No: 1135136

THE METHODIST CHURCH

BARNSLEY NORTH WEST

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2023

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Principal Office:	Emmanuel Methodist Church 72 Huddersfield Road Barnsley South Yorkshire S75 1DT
Registered Charity Number:	1135136
Principal Bankers:	HSBC 5 Market Hill Barnsley South Yorkshire S70 2PY Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley South Yorkshire S70 3EE

Trustees:

Minister & Chair	Revd Ben Scrivens - *resigned 31/08/23*
	Revd Lyn Gregg - *appointed 01/09/2023*
Minister	Deacon Alison McCauley - *appointed 01/01/23*
Minister	Louise Dawson
Superintendent Minister	Revd Mick Neal – *resigned 31/08/23*
	Revd Louise Carr - *appointed 01/09/23*
Treasurer	Nigel Bonson – *appointed treasurer 01/09/2023*
Safeguarding	Peace Furusa – *resigned 31/01/23*
	Alison Padgett
Chair of Circuit Leadership Team	Dawn Webster
Secretary	Philip Harris - *appointed 04/04/23*
Lay workers	Aimee Crossland - *appointed 08/06/23*
	Deborah Evans - *appointed 01/08/23*

Representatives from each Chapel:

Dodworth	Elsie Dyson
	Anne Hamby
Emmanuel	Nigel Bonson
	Carol Buckingham
	Peter Clarkson - *resigned 18/06/23*
	Jan Eldred
	David Grimes
	June Grimes
	Rose Latham - *resigned 18/06/23*
	Pete Lane - *resigned 25/09/23*
	Allan Wearmouth
Kexborough	Graham Dawson - *appointed 01/07/23*
	Angela Findlow
	Chris Harrington
	Doreen Snowden - *appointed 01/07/23*
Buckley	Wan Foong Loh - *appointed 01/07/23*
	Pat Paddon - *resigned 30/06/23*
	Ann Sutcliffe
	Christine Wilson
Pogmoor	Mark Galvin - *resigned 30/08/23*
	Gwenyth Harrison
Silkstone Common	Elvin Athey
	Sandra Blackburn
	Keith Jowett – *resigned 26/09/22*
Higham	Beverley Smith – *appointed 01/09/23*
	Hazel Hawdon – *appointed 01/09/23*
	Leslie Howarth – *appointed 01/09/23*

The Trustees of The Methodist Church Barnsley North West submit their Annual Report and Financial Statements for the year ended 31 August 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

Formerly the Emmanuel Methodist Church, The Methodist Church Barnsley North West was registered with the Charity Commission on 24 March 2010, registered charity number 1135136. Previous to this, the Church was exempt from registration with the Charity Commission.

The charity changed its name on 1st September 2021. From this date, the accounts of Buckley, Dodworth, Kexborough, Pogmoor and Silkstone Common chapels were merged with those of the Emmanuel Methodist Church to form The Methodist Church Barnsley North West.

Structure, Governance and Management

As part of the Methodist Church, the charity is governed by the Deed of Union (1932) and the Methodist Church Act (1976). The governing documents are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The Methodist Church Barnsley North West includes the individual Methodist chapel communities of Buckley, Dodworth, Emmanuel, Kexborough, Pogmoor and Silkstone Common.

The Trustees of the charity are the members of the Church Council. The Church Council has authority and oversight over the whole area of the ministry of the church, including the management of its property. The Council is responsible for leadership and the determination and pursuit of policy and the deployment of available resources.

Members are elected to the Church Council at the General Church Meeting and eligibility for appointment is set out in the Constitution.

The Trustees who served during the period, and to the date of signing of this report, are listed on page 4 of this report.

Charitable Objectives

The purposes of the Methodist Church are, and shall be deemed to have been, since the date of the Union:

The advancement of:

a) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist Church.

b) Any charitable purpose of any connexional district, circuit, local or other organisation of the Methodist Church.

c) Any charitable purpose of any society or institution subsidiary or ancillary to the Methodist Church.

d) Any purpose of any charity being a charity subsidiary or ancillary to the Methodist Church.

Public Benefit

The trustees have taken due regard of guidance on public benefit published by the Charity Commission in planning the objectives and activities for the year.

Mission Statement

The mission of the Methodist Church Barnsley North West is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and chapels of the area to serve their communities and the wider world. The church organises itself to carry out its stated aims and objectives by being in good relationships with:

- God – we ourselves are called to be lifelong disciples and as such have a duty not only to worship, but prayer and study.
- Ourselves – we must work together to be one church in several locations.
- Older People – we believe our mission also lies in working with older people outside of the church and think this builds largely on existing work on all sites.
- Young people – we commit to a two-way relationship with young people involving both sharing and listening, repenting of times when we have merely sought to do to and for young people, rather than with them.
- Those outside the church – God's love is for all, we must therefore learn to serve, like Jesus, those not represented in our churches. We commit to learn more about people of other cultures, faiths, sexualities and those who seek refuge in the UK.
- The Mission of the Methodist Church Barnsley North West is therefore to relate well to ALL!

Related parties

The charity is part of the Methodist Church and is a member of the Barnsley Methodist Circuit (registered charity number 1135240). The Methodist Circuit provides resources and employs the ministers and lay workers. The charity contributes to the cost of the Circuit through a levy known as the Circuit Assessment.

Risk management

The Trustees are responsible for identifying and managing risk. The Trustees monitor and review the activities of the charity to ensure that risks are identified and that procedures have been put in place to mitigate those risks.

Activities undertaken for public benefit

The Methodist Church Barnsley North West seeks to share the gospel of Christ in the communities it serves. It maintains a Christian presence in the communities that it serves and carries out its stated aims and objectives by:

- Holding four meetings of the Church Council each year to oversee the work of the Church and identify opportunities for mission – and other meetings as necessary for other groups.
- Maintaining a presence in local communities through our worship and making premises available for wider use.
- Holding regular worship, not only on Sundays but also midweek, in our chapels with occasional shared services.
- Sharing information about the needs of the communities we serve and events in the wider world.
- Joining in ecumenical partnerships in Barnsley town centre and in the local areas around our Chapels in Buckley, Dodworth, Kexborough, Pogmoor and Silkstone Common.
- Working with our Pastoral worker to support people in the local community, through support & events.

Achievements and progress during the year

All finances operate within a single system, and this is allowing the chapels to work more effectively together and support each other. The Grants Application Co-ordinators assist chapels across the North West Church with their grant applications.

The change to the pattern of worship to every two or even every four weeks by some chapels, as reported last year, continues with some members attending at another chapel when their own has no service.

During the year, chapels have continued to assess their on-going viability. Members at Silkstone Common agreed to cease worship there in May 2023 and transfer to Dodworth. The premises at Silkstone Common remain open for letting purposes. The decision on the future of the property will be advised to the circuit leadership. The new Methodist manse on the site of the former Barugh chapel was completed and occupied during the year.

Rev. Ben Scrivens was the minister with sole responsibility for the Methodist Church Barnsley North West until he left in August 2023. A Young People's Worker was appointed in the year, together with a new Pastoral Worker. We hope this will enable us to care for our members, young people and those outside the church in meaningful and innovative ways.

Several courses took place, including First Aid, "Chaplaincy Everywhere" and a particular emphasis was placed on safeguarding. Some chapels received Eco-Church Awards and others had Eco-Surveys. There was also a North West Church outing to Epworth. The EcoFest, originally planned to take place at Emmanuel in March 2023, was cancelled due to the weather, and on a re-arranged date took place in September 2023 and was well supported.

The Lunch Club at Kexborough restarted in October 2022. Together with the Dementia Café, Foodbank support and Warm Spaces, each activity continues to be an essential part of our mission.

At a meeting on 27 April 2023, the Church Council agreed to allow Higham Methodist Church to join the multi-site church (and charity) known as The Methodist Church Barnsley North West, with effect from 1 September 2023.

Policy on reserves

The trustees have established their mission aims, taking into account all of the resources available, in terms of people, property and money.

The Trustees plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North West Methodist Church, including:

- Review of buildings and developing a forward plan for worship across the Barnsley North-West Church.
- Funding resources for worship and study and training where required
- Funding expenses for recruited lay and support workers

Based on forecasted expenditure, and on ensuring there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approximately £140,000, to include a buffer amount to cover unexpected fluctuations in income.

At the end of the financial year, the reserves stand at £152,473 (2022: £166,754), which meets this requirement. The Church also holds a sum of £20,231 in a designated Property Fund. The level of reserves held by each chapel is shown in note 16 to the accounts (page 20).

Funds for the six worshipping communities are now in two shared accounts and we are discussing how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives.

Financial review

Whilst giving is lower across all of our chapels, this has been mitigated by tremendous efforts in fundraising and seeking donations, applications for grants and an encouraging increase in lettings income. All chapels have experienced increases in energy costs and building maintenance.

At the year-end, unrestricted reserves stand at £172,704 (2022: £186,985). This includes £20,231 designated for future property costs. The funds held by each chapel are shown in note 16 to the accounts (page 20).

In-Kind support

Volunteer support in our chapels continues following the return of the usual activities. This has included volunteer input into gardening and cleaning activities, as well as volunteer support for running groups for children and young people, ladies' events and for making pastoral deliveries to housebound people across our community. More volunteers are always needed.

Impact of events that have taken place after the year end

The Church continues to debate and seek the way forward through whole-Church discussion about priorities for mission, worship, supporting our community, ECO-Church initiatives and continued review of the viability of our building stock. There remains the prospect of a further closure as we seek to make efficient and effective use of our resources across the area of the Barnsley community that we serve.

With effect from 1 September 2023, Higham Methodist Church joined the multi-site church (and charity).

Statement of Trustee responsibility

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to Independent Examiner

The Trustees certify that:

- So far as we are aware, there is no relevant information of which the Independent Examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees:

Signed LPGregg Date: 22 February 2024

Rev Lyn Gregg, *Chair of the Trustees*

I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 I 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 A Hayes. Dated: 22 February 2024

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE

aat Licensed Accountant

Angela Hayes is licensed and regulated by AAT under licence number 1006755

THE METHODIST CHURCH BARNSLEY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 Total Funds £	2022 £
Income						
Income from donations & legacies	2a	141,786	-	23,148	164,934	164,099
Income from charitable activities	2b	79,208	-	576	79,784	75,084
Income from fundraising activities	2c	11,413	-	1,230	12,643	11,828
Investment income	2d	5,129	-	47	5,176	523
Other income	2e	-	-	-	-	250
Total Income		**237,536**	**-**	**25,001**	**262,537**	251,784
Expenditure						
Expenditure on charitable activities	3a	251,218	-	22,917	274,135	235,857
Expenditure on raising funds	3b	599	-	-	599	430
Total Expenditure		**251,817**	**-**	**22,917**	**274,734**	236,287
Net Income/Expenditure		**(14,281)**	**-**	**2,084**	**(12,197)**	15,497
Transfers & adjustments		-	-	-	-	63,033
Net movement in funds		(14,281)	-	2,084	(12,197)	78,530
Total funds brought forward	16/17	166,754	20,231	21,627	208,612	130,082
Total funds carried forward	16/17	**152,473**	**20,231**	**23,711**	**196,415**	208,612

The above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Prior year income includes restricted donations and legacies of £26,544, restricted income from charitable activities of £2,003 and restricted investment income of £7.

Prior year expenditure on charitable activities includes £26,371 from restricted funds.

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSLEY NORTH WEST

BALANCE SHEET

AS AT 31 AUGUST 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	4	-		-	
Investments		-	-	-	-
Current assets					
Debtors	6	20,388		19,484	
Cash at bank and in hand	5	182,211		191,830	
Total current assets		202,599		211,314	
Current liabilities					
Creditors amounts falling due within one year	7	(6,184)		(2,702)	
Net current assets			196,415		208,612
Net assets			**196,415**		208,612
Funds of the charity	16/17				
Unrestricted funds			152,473		166,754
Designated funds			20,231		20,231
Restricted funds			23,711		21,627
Total funds			**196,415**		208,612

Approved by the Trustees and signed on their behalf by:

Signed: LPGregg Date: 22 February 2024

Rev Lyn Gregg, *Chair of the Trustees*

1. Accounting policies

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

The charity 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).

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

(b) Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Income from donations and legacies includes all income received by the charity that is, in substance, a gift made on a voluntary basis.

Income from charitable activities includes income earned from the supply of goods or services for activities undertaken for charitable purposes.

Income from other fundraising activities includes income from fundraising and non-charitable trading activities.

Investment income is earned from holding assets for investment purposes.

(d) Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

(e) Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims, for the benefit of its beneficiaries.

(f) Tangible fixed assets

Tangible fixed assets, with a value over £1,000, are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year.

Equipment – 25% on cost
Computers, IT & Media - 25% on cost

(g) Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Additional designated funds are established by the trustees, as appropriate.

2. Analysis of Income

Note		Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
2a	**Income from Donations & Legacies**						
	Offerings, collections & regular giving	86,757	-	86,757	96,966	-	96,966
	Donations/appeals	30,301	6,167	36,468	17,080	-	17,080
	Legacies	2,000	-	2,000	-	-	-
	Grants received:						
	The National Lottery Community Fund	-	9,600	9,600	-	12,944	12,944
	Barnsley Metropolitan Borough Council	-	300	300	-	11,550	11,550
	SY Community Foundation	-	3,500	3,500	-	-	-
	Methodist District Warm Spaces Grant	-	500	500	-	-	-
	Circuit Mission Grants	-	2,500	2,500	-	1,000	1,000
	District Grants	-	581	581	-	-	-
	MWIB	-	-	-	-	750	750
	The Summer's Fund	-	-	-	-	300	300
	Gift Aid tax recovered	21,878	-	21,878	23,509	-	23,509
	Other voluntary receipts	850	-	850	-	-	-
	Total	141,786	23,148	164,934	137,555	26,544	164,099
2b	**Income from Church Activities**						
	Lettings	78,678	-	78,678	71,974	-	71,974
	Baptism/weddings	530	-	530	1,107	-	1,107
	Internal organisations	-	576	576	-	2,003	2,003
	Total	79,208	576	79,784	73,081	2,003	75,084
2c	**Income from Fundraising Activities**						
	Fundraising & events	11,413	1,230	12,643	11,828	-	11,828
	Total	11,413	1,230	12,643	11,828	-	11,828
2d	**Income from Investments**						
	Bank interest	5,129	47	5,176	516	7	523
2e	**Other Income**						
	Furlough Scheme grants	-	-	-	250	-	250
		-	-	-	250	-	250
	Total Income	**237,536**	**25,001**	**262,537**	223,230	28,554	251,784

3. Analysis of Expenditure

Note		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 Total Funds £	2022 £
3a	**Expenditure on Charitable Activities**					
	Missionary & charitable giving	770	-	30	800	6,917
	Connexional funds	2,202	-	-	2,202	2,146
	Circuit Assessment	130,002	-	-	130,002	125,500
	Heating & Lighting	35,027	-	425	35,452	28,713
	Insurance	11,766	-	-	11,766	7,444
	Water rates	2,880	-	-	2,880	1,953
	Repairs, maintenance & renewals	24,153	-	8,100	32,253	9,924
	Energy surveys	-	-	923	923	-
	Cleaning	9,339	-	-	9,339	8,179
	Salaries cost	20,928	-	-	20,928	18,789
	Expenses of ministry	7,403	-	120	7,523	4,673
	NW projects, activities & events	5,848	-	11,525	17,373	18,242
	Accountancy fee	900	-	-	900	850
	Internal organisations	-	-	1,794	1,794	2,260
	Other payments	-	-	-	-	267
	Total	251,218	-	22,917	274,135	235,857
3b	**Fundraising Costs**					
	General fundraising expenses	599	-	-	599	430
	Total	599	-	-	599	430
	Total Expenditure	**251,817**	**-**	**22,917**	**274,734**	**236,287**

Prior year expenditure includes the following amounts taken from restricted funds:

- Missionary & charitable giving - £5,270
- Repairs, maintenance & cleaning - £380
- Projects, activities & events - £18,194
- Internal organisation expenditure - £2,260
- Other payment - £267

All other prior year expenditure is unrestricted.

4. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £
Original Cost	
As @ 01 September 2022	68,827
Additions in the year	-
As @ 31 August 2023	68,827
Depreciation	
As @ 01 September 2022	68,827
Depreciation charge	-
As @ 31 August 2023	68,827
Net Book Value	
As @ 01 September 2022	-
As @ 31 August 2023	-

5. Cash at bank and in hand

	Note	2023 £	2022 £
Cash in hand		36	50
Bank Accounts		23,540	65,066
Central Finance Board		157,915	125,711
Total		**181,491**	**190,827**
Add Funds held by internal organisations	12	720	1,938
Less funds held on behalf of external organisations	13	-	(935)
Total cash funds held		**182,211**	**191,830**

6. Debtors

	2023	2022
	£	£
Gift Aid receivable	10,823	10,345
Prepayments (insurance)	6,751	6,497
Accrued income (legacy)	2,000	-
Hire income due	814	2,642
	20,388	19,484

7. Creditors

	2023	2022
	£	£
Creditors	5,724	1,802
Deferred income	460	900
	6,184	2,702

8. Staff costs and numbers

	2023	2022
	£	£
Salaries Cost	20,199	18,398
Employer NI	233	43
Employer Pension Contribution	496	348
	20,928	18,789
Average number of employees	3	3

9. Trustees' remuneration, benefits and expenses

Other than reimbursement of items purchased on behalf of the Church, there was no remuneration, expenses or benefits made to trustees during this or the previous accounting period.

10. Related party transactions

During the year charity incurred assessment costs, payable to Barnsley Methodist Circuit, to a total of £130,002 (2022: £125,500). Methodist Church Barnsley North West received a number of Mission grants from Barnsley Methodist Circuit, to the total value of £2,500 (2022: grants to the value of £1,000 were received). Barnsley Methodist Circuit also contributed £850 to cover the cost of the 2022 Accountancy & Independent examination Fee.

There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

11. Land & buildings

Church buildings are the property of the Methodist Church and are not recognised in the accounts of the Methodist Church Barnsley North West.

12. Funds held by internal organisations

	Opening Balance £	Receipts £	Payments £	Closing Balance £
Buckley Ladies Group	612	341	(253)	700
Buckley Sunday School	269	-	-	269
Silkstone Common Tuesday Group	1,311	-	(1,311)	-
Dodworth Fellowship	26	235	(230)	31
Total	**2,218**	**576**	**(1,794)**	**1,000**

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North West and are recorded as restricted funds.

£280 of the Buckley Ladies group fund is held in the North West Current Account.

13. Funds held as custodian trustee

	31/08/2023 £	31/08/2022 £
Balance brought forward	935	-
Offerings/Gifts received for external organisations	6,459	11,936
Offerings/Gifts passed on to external organisations	(7,394)	(11,001)
Balance carried forward	-	935

Funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the Church and therefore is not included in the Statement of Financial Activities.

14. Contingent Liability

At the financial year end, there was an ongoing dispute with a former employee in respect of pension contributions that could result in a possible liability in future years. At the balance sheet date, it is impracticable to estimate the financial effect of this issue.

15. Analysis of assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
31/08/2023				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	158,657	20,231	23,711	202,599
Current Liabilities	(6,184)	-	-	(6,184)
	152,473	**20,231**	**23,711**	**196,415**
31/08/2022				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	169,456	20,231	21,627	211,314
Current Liabilities	(2,702)	-	-	(2,702)
	166,754	20,231	21,627	208,612

16. Unrestricted funds

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
General Reserve Fund:					
Buckley Chapel	10,192	23,735	(24,467)	-	9,460
Dodworth Chapel	7,215	16,330	(13,503)	-	10,042
Emmanuel Church	113,365	146,491	(159,926)	-	99,930
Kexborough Chapel	12,398	30,536	(33,456)	-	9,478
Pogmoor Chapel	10,030	3,199	(6,171)	-	7,058
Silkstone Common Chapel	9,405	10,475	(10,673)	-	9,207
NW Church General fund	4,149	6,770	(3,621)	-	7,298
Designated Property Fund	20,231	-	-	-	20,231
TOTAL	**186,985**	**237,536**	**(251,817)**	**-**	**172,704**

17. Restricted funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Internal Organisations (see note 12)	2,218	576	(1,794)	-	1,000
North West Mission					
Mission Grant - NW Outing	-	500	(500)	-	-
District Grant - First Aid Training	-	120	(120)	-	-
Buckley Chapel:					
Buckley Chapel Legacies	9,780	-	-	-	9,780
BMBC - Coronation Grant	-	300	(300)	-	-
Mission Grant - Lighting	-	500	-	-	500
Mission Grant - Eco-Efficiency	-	250	(235)	-	15
District Grant - Eco Survey	-	235	(235)	-	-
Restricted Donation (New Floor)	-	2,200	(2,200)	-	-
Bens Big Trim Fundraiser	-	1,230	(509)	-	721
Kexborough Chapel:					
Kexborough Restricted Fund	500	-	-	-	500
Mission Grant - Eco-Efficiency	-	250	(226)	-	24
District Grant - Eco Survey	-	226	(226)	-	-
Defibrillator Donations	-	1,136	-	-	1,136
Circuit Grant- Luncheon Club	233	-	(233)	-	-
Dodworth Chapel:					
BMBC - Children's Work Grant	121	-	-	-	121
Emmanuel Church:					
Habitat for Humanity Fund (HfH)	1,316	47	-	-	1,363
National Lottery Community Fund	6,441	9,600	(9,640)	-	6,401
SY Community Foundation	-	3,500	(3,500)	-	-
Warm Spaces Grant	-	500	(500)	-	-
Mission Grant - Toddlers	-	500	-	-	500
Mission Grant - Messy Church	-	500	-	-	500
Methodist Women- Oasis Dementia Café	750	-	(31)	-	719
Circuit Grant- Oasis Dementia Café	238	-	(238)	-	-
Restricted Donations (Lighting)	-	2,400	(2,400)	-	-
Restricted Donations (Coffee Morning)	-	431	-	-	431
The Summer's Hardship Fund	30	-	(30)	-	-
TOTAL	**21,627**	**25,001**	**(22,917)**	**-**	**23,711**

The Methodist Church Barnsley North West

England & Wales - Charity number 1135136

Accounts

Registered Charity No: 1135136

THE METHODIST CHURCH
BARNSLEY NORTH WEST

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2022

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Principal Office:	Emmanuel Methodist Church 72 Huddersfield Road Barnsley S75 1DT
Registered Charity Number:	1135136
Trustees:	
Ministers & Co Chairs	Revd Cameron Stirk and Revd Ben Scrivens
Minister	Louise Dawson
Superintendent Minister	Revd Mick Neal
Treasurer	Peter Lane
Safeguarding	Peace Furusa
Secretary	Alison Padgett
Chair of Circuit Leadership Team	Dawn Webster
Representatives from each Chapel:	
Dodworth	Elsie Dyson Anne Hamby
Emmanuel	Nigel Bonson Carol Buckingham – *appointed 06 December 2021* Peter Clarkson – *appointed 22 September 2022* Jan Eldred John Feasby – *resigned 28 June 2022* Jan Eldred David Grimes June Grimes Rose Latham Allan Wearmouth
Kexborough	Angela Findlow Chris Harrington
Buckley	Pat Paddon Ann Sutcliffe Christine Wilson
Pogmoor	Mark Galvin Gwenyth Harrison
Silkstone Common	Elvin Athey Sandra Blackburn Keith Jowett
Representatives from the Circuit Stewards as invited	
Principal Bankers:	HSBC 5 Market Hill Barnsley S70 2PY
Independent Examiner:	Angela Hayes, Community Accountant BCVS Services Limited 23 Queens Road Barnsley Barnsley S71 1AN

The Trustees of The Methodist Church Barnsley North West submit their Annual Report and Financial Statements for the year ended 31 August 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

Formerly the Emmanuel Methodist Church, The Methodist Church Barnsley North West was registered with the Charity Commission on 24 March 2010, registered charity number 1135136. Previous to this, the Church was exempt from registration with the Charity Commission.

The charity changed its name on 1st September 2021. From this date, the accounts of Buckley, Dodworth, Kexborough, Pogmoor and Silkstone Common chapels were merged with those of the Emmanuel Methodist Church to form The Methodist Church Barnsley North West.

Structure, Governance and Management

As part of the Methodist Church, the charity is governed by the Deed of Union (1932) and the Methodist Church Act (1976).as amended on 27 August 2021. The governing documents are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The Methodist Church Barnsley North West includes the individual Methodist chapel communities of Buckley, Dodworth, Emmanuel Barnsley, Kexborough, Pogmoor and Silkstone Common.

The Trustees of the charity are the members of the Church Council. The Church Council has authority and oversight over the whole area of the ministry of the church, including the management of its property. The Council is responsible for leadership and the determination and pursuit of policy and the deployment of available resources.

Members are elected to the Church Council at the General Church Meeting and eligibility for appointment is set out in the Constitution.

The Trustees who served during the period, and to the date of signing of this report, are listed on page 3 of this report.

Charitable Objectives

The purposes of the Methodist Church are, and shall be deemed to have been, since the date of the Union:

The advancement of:

a) The Christian Faith in accordance with the doctrinal standards and discipline of the Methodist Church.

b) Any charitable purpose of any connexional district, circuit, local or other organisation of the Methodist Church.

c) Any charitable purpose of any society or institution subsidiary or ancillary to the Methodist Church.

d) Any purpose of any charity being a charity subsidiary or ancillary to the Methodist Church.

Public Benefit

The trustees have taken due regard of guidance on public benefit published by the Charity Commission in planning the objectives and activities for the year.

Mission Statement

The mission of the Methodist Church Barnsley North West is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and chapels of the area to serve their communities and the wider world. The church organises itself to carry out its stated aims and objectives by being in good relationships with:

- God – we ourselves are called to be lifelong disciples and as such have a duty not only to worship, but prayer and study.
- Ourselves – we must work together to be one church in several locations.
- Older People – We believe our mission also lies in working with older people outside of the church and think this builds largely on existing work on all sites.
- Young people – We commit to a two-way relationship with young people involving both sharing and listening, repenting of times when we have merely sought to do to and for young people, rather than with them.
- Those outside the church – God's love is for all, we must therefore learn to serve, like Jesus, those not represented in our churches. We commit to learn more about people of other cultures, faiths, sexualities and those who seek refuge in the UK.
- The Mission of the Methodist Church Barnsley North West is therefore to relate well to ALL!

Related parties

The charity is part of the Methodist Church and is a member of the Barnsley Methodist Circuit (registered charity number 1135240). The Methodist Circuit provides resources and employs the ministers and lay workers. The Circuit also maintains the fabric of the properties and arranges the finances for the maintenance of the member churches. The charity contributes to the cost of the Circuit through a levy known as the Circuit Assessment.

Risk management

The Trustees are responsible for identifying and managing risk. The Trustees monitor and review the activities of the charity to ensure that risks are identified and that procedures have been put in place to mitigate those risks.

Activities undertaken for public benefit

The Methodist Church Barnsley North West seeks to share the gospel of Christ in the communities it serves. It maintains a Christian presence in the communities that it serves and carries out its stated aims and objectives by:

- Holding four meetings of the Church Council each year to oversee the work of the Church and identify opportunities for mission – and other meetings as necessary for other groups.
- Maintaining a presence in local communities through our worship and making premises available for wider use.
- Holding regular worship, not only on Sundays but also midweek, in our chapels with occasional shared services.
- Sharing information about the needs of the communities we serve and events in the wider world.
- Joining in ecumenical partnerships in Barnsley town centre and in the local areas around our Chapels in Buckley, Dodworth, Kexborough, Pogmoor and Silkstone Common.
- Working with our Pastoral worker to support people in the local community, through support & events.

Achievements and progress during the year

From 1st September 2021, the chapels at Buckley, Dodworth, Emmanuel, Kexborough, Pogmoor and Silkstone Common have been operating a new single charity, named The Methodist Church Barnsley North-West. All finances now operate within a single system and this is allowing the chapels to work more effectively together and support each other.

Whilst some chapels have returned to an almost normal pattern of services and meetings following the Covid-19 pandemic closures, others have been forced to change their pattern of worship to every two or even every 4 weeks, with some members attending at another chapel when their own has no service.

During the year, chapels have continued to assess their on-going viability and Pogmoor has closed and sold its building, but members continue to meet in a local club to keep a faithful presence. A new Methodist minister's manse is being built on the site of the former Barugh chapel.

The Annual Church Meeting, this year called 're-pitching the tent' attempted to engage members with the ongoing challenges faced by the church and to ask some questions that would assist the church council (trustees) in making decisions through the next few years, that will see us face the rise in energy costs, reducing numbers of members, volunteers, and ministers. We also said goodbye to Rev. Cameron Stirk as he left for pastures new in Otley, leaving Rev. Ben Scrivens as the minister with sole responsibility for the Methodist Church Barnsley North West.

We are committed to employing two part-time Lay Workers. The Connections Project Worker, which was seed funded by Barnsley Council at its outset, adapted into the new Pastoral Worker role following the cessation of the councils financial support. This was done in conversation with the worker, and we now hope this will enable us to care for both our members and those outside the church in meaningful and innovative ways. The Church Council also agreed that the second role would be for a youth and children's worker. The recruitment process is currently running but we hope to have someone in post during the first quarter of 2023.

In this last year we have started a new dementia café and taken large steps towards restarting a luncheon club to help those in need. The hosts at Kexborough are keen to see this project start in October.

Policy on reserves

The trustees have established their mission aims, taking into account all of the resources available, in terms of people, property and money.

The Trustees plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North West Methodist Church, including:

- Review of buildings and developing a forward plan for worship across the Barnsley North-West Church.
- Funding resources for worship and study and training where required
- Funding expenses for recruited lay and support workers

Based on ensuring there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approximately £105,000.

At the end of the financial year, the reserves stand at £166,754, which meets exceeds this equirement. The Church also holds a sum of £20,231 in a designated Property Fund. The level of reserves held by each chapel is shown in note 14 to the accounts (page 19).

Funds for the six worshipping communities are now in two shared accounts and we are discussing how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives.

Financial review

The financial situation over the year has somewhat seen a recovery from the very negative financial impact of the Covid-19 chapel closures. Whilst giving is lower across all of our chapels, this has been mitigated by tremendous efforts in fundraising and seeking donations, applications for grants and a significant increase in lettings income, especially at Emmanuel.

At the year-end unrestricted reserves stand at £186,985 (2021: £123,773). This includes £20,231 designated for future property costs. The funds held by each chapel are shown in note 14 to the accounts (page 19).

In-Kind Support

Volunteer support in our chapels has regained momentum as chapels reopened following the Covid-19 temporary closures. This has included volunteer input into gardening and cleaning activities, as well as volunteer support for running groups for children and young people, ladies events and for making pastoral deliveries to housebound people across our community.

Impact of events that have taken place after the year end

The Church continues to debate and seek the way forward through whole-Church discussion about priorities for mission, worship, supporting our community, ECO-Church initiatives and continued review of the viability of our building stock. Having closed two chapels over the past two years, there remains the potential for further closures as we seek to make efficient and effective use of our resources across the area of the Barnsley community that we serve.

Statement of Trustee responsibility

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure to Independent Examiner

The Trustees certify that:

- So far as we are aware, there is no relevant information of which the Independent Examiner is unaware; and
- As the trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Trustees:

Signed _____ Date: 20 February 2023

Rev Ben Scrivens, *Chair of the Trustees*

I report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages10 to 20.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:
- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in the financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report
My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- that accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- 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 I 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 A Hayes Dated: 20 February 2023

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

THE METHODIST CHURCH BARNSLEY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 £
Income						
Income from donations & legacies	2a	137,555	-	26,544	164,099	138,013
Income from charitable activities	2b	73,081	-	2,003	75,084	38,508
Income from fundraising activities	2c	11,828	-	-	11,828	-
Investment income	2d	516	-	7	523	108
Other income	2e	250	-	-	250	20,127
Total Income		**223,230**	**-**	**28,554**	**251,784**	196,756
Expenditure						
Expenditure of charitable activities	3a	209,486	-	26,371	235,857	164,892
Expenditure on raising funds	3b	430	-	-	430	-
Total Expenditure		**209,916**	**-**	**26,371**	**236,287**	164,892
Net Income/Expenditure		**13,314**	**-**	**2,183**	**15,497**	31,864
Transfers & adjustments	15	49,898	-	13,135	63,033	-
Net movement in funds		63,212	-	15,318	78,530	31,864
Total funds brought forward	14	103,542	20,231	6,309	130,082	98,218
Total funds carried forward	14	**166,754**	**20,231**	**21,627**	**208,612**	130,082

The above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Prior year income includes £11 restricted funds (investment income).

Prior year expenditure on charitable activities includes £3,000 from restricted funds.

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSLEY NORTH WEST

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	4	-		-	
Investments		-	-	-	-
Current assets					
Debtors	6	19,484		8,595	
Cash at bank and in hand	5	191,830		126,076	
Total current assets		211,314		134,671	
Current liabilities					
Creditors amounts falling due within one year	7	(2,702)		(4,589)	
Net current assets			208,612		130,082
Net assets			**208,612**		130,082
Funds of the charity	14				
Unrestricted funds			166,754		103,542
Designated funds			20,231		20,231
Restricted funds			21,627		6,309
Total funds			**208,612**		130,082

Approved by the Trustees and signed on their behalf by:

Signed: _____ Date: 20 February 2023

Rev Ben Scrivens, *Chair of the Trustees*

1. Accounting policies

(a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

The charity 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).

(b) Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Income from donations and legacies includes all income received by the charity that is, in substance, a gift made on a voluntary basis.

Income from charitable activities includes income earned from the supply of goods or services for activities undertaken for charitable purposes.

Income from other fundraising activities includes income from fundraising and non-charitable trading activities.

Investment income is earned from holding assets for investment purposes.

(d) Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

(e) Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims, for the benefit of its beneficiaries.

(f) Tangible fixed assets

Tangible fixed assets are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year.

Equipment – 25% on cost
Computers, IT & Media - 25% on cost

(g) Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Additional designated funds are established by the trustees, as appropriate.

2. Analysis of Income

Note		Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
2a	**Income from Donations & Legacies**						
	Offerings, collections & regular giving	96,966	-	96,966	87,286	-	87,286
	Donations/appeals	17,080	-	17,080	-	-	-
	Grants received:						
	Emmanuel Church Grants 2020-21	-	-	-	35,000	-	35,000
	National Lottery Community Fund	-	12,944	12,944	-	-	-
	BMBC - Salaries Grant	-	10,000	10,000	-	-	-
	BMBC - Children's Work	-	1,200	1,200	-	-	-
	BMBC - Jubilee Event	-	350	350	-	-	-
	Circuit Grant - Luncheon Club	-	500	500	-	-	-
	Circuit Grant - Oasis Café	-	500	500	-	-	-
	MWIB	-	750	750	-	-	-
	The Summer's Fund	-	300	300			
	Gift Aid tax recovered	23,509	-	23,509	15,727	-	15,727
	Other voluntary receipts	-	-	-	-	-	-
	Total	137,555	26,544	164,099	138,013	-	138,013
2b	**Income from Church Activities**						
	Lettings	71,974	-	71,974	20,585	-	20,585
	Baptism/weddings	1,107	-	1,107	-	-	-
	Ignite project	-	-	-	17,923	-	17,923
	Internal organisations	-	2,003	2,003	-	-	-
	Total	73,081	2,003	75,084	38,508	-	38,508
2c	**Income from Fundraising Activities**						
	Fundraising & events	11,828	-	11,828	-	-	-
	Total	11,828	-	11,828	-	-	-
2d	**Income from Investments**						
	Bank interest	516	7	523	97	11	108
2e	**Other Income**						
	Furlough Scheme grants	250	-	250	20,127	-	20,127
		250	-	250	20,127	-	20,127
	Total Income	**223,230**	**28,554**	**251,784**	196,745	11	196,756

3. Analysis of Expenditure

Note		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 £
3a	**Expenditure on Charitable Activities**					
	Missionary & charitable giving	1,647	-	5,270	6,917	3,791
	Connexional funds	2,146	-	-	2,146	1,000
	Circuit Assessment	125,500	-	-	125,500	64,562
	Heating & Lighting	28,713	-	-	28,713	12,529
	Insurance	7,444	-	-	7,444	4,389
	Water rates	1,953	-	-	1,953	575
	Repairs, maintenance & cleaning	17,723	-	380	18,103	16,088
	Salaries cost	18,789	-	-	18,789	40,606
	Expenses of ministry	4,673	-	-	4,673	3,007
	NW Layworker projects	48	-	18,194	18,242	17,152
	Admin expenses	-	-	-	-	726
	Accountancy fee	850	-	-	850	-
	Internal organisations	-	-	2,260	2,260	-
	Depreciation	-	-	-	-	467
	Other payments	-	-	267	267	-
	Total	209,486	-	26,371	235,857	164,892
3b	**Fundraising Costs**					
	General fundraising expenses	430	-	-	430	-
	Total	430	-	-	430	-
	Total Expenditure	**209,916**	**-**	**26,371**	**236,287**	**164,892**

Prior year expenditure includes £3,000 Missionary & charitable giving from restricted funds. All other prior year expenditure is unrestricted.

4. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £
Original Cost	
As @ 01 September 2021	68,827
Additions in the year	-
As @ 31 August 2022	68,827
Depreciation	
As @ 01 September 2021	68,827
Depreciation charge	-
As @ 31 August 2022	68,827
Net Book Value	
As @ 01 September 2021	-
As @ 31 August 2022	-

5. Cash at bank and in hand

	Note	2022 £	2021 £
Cash in hand		50	-
Bank Accounts		65,066	28,878
Central Finance Board		125,711	97,198
Total		**190,827**	**126,076**
Add Funds held by internal organisations	12	1,938	-
Less funds held on behalf of external organisations	13	(935)	-
Total cash funds held		**191,830**	**126,076**

6. Debtors

	2022	2021
	£	£
Gift Aid receivable	10,345	5,990
Prepayments (insurance)	6,497	2,605
Hire income due	2,642	-
	19,484	8,595

7. Creditors

	2022	2021
	£	£
Creditors	1,802	1,305
Deferred income	900	3,284
	2,702	4,589

8. Staff costs and numbers

	2022	
	£	
Salaries Cost	18,398	
Employer NI	43	
Employer Pension Contribution	348	
	18,789	
Average number of employees	3	-

The North West Layworker is employed by the Circuit, salaries cost recharged by the Circuit are included in Layworker project expenditure.

9. Trustees' remuneration, benefits and expenses

Other than reimbursement of items purchased on behalf of the Church, there was no remuneration, expenses or benefits made to trustees during this or the previous accounting period.

10. Related party transactions

During the year charity incurred assessment costs, payable to Barnsley Methodist Circuit, totalling £125,500 (2021: £64,562). There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

11. Land & buildings

Church buildings are the property of the Methodist Church and are not recognised in the accounts of the Methodist Church Barnsley North West.

12. Funds held by internal organisations

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Buckley Ladies Group	-	321	(126)	417	612
Buckley Sunday School	-	-	-	269	269
Kexborough Luncheon Club	-	-	(48)	48	-
Silkstone Common Tuesday Group	-	1,381	(1,236)	1,166	1,311
Dodworth Fellowship	-	301	(842)	567	26
Dodworth Carers & Toddlers	-	-	(8)	8	-
Total	-	2,003	(2,260)	2,475	2,218

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North West and are recorded as restricted funds.

£280 of the Buckley Ladies group fund is held in the North West Current Account.

13. Funds held as custodian trustee

	2022 £	2021 £
Balance brought forward	-	-
Offerings/Gifts received for external organisations	11,936	-
Offerings/Gifts passed on to external organisations	(11,001)	-
Balance carried forward	935	-

Funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the Church and therefore is not included in the Statement of Financial Activities.

14. Movement in funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted funds					
General Reserve Fund:					
Buckley Chapel	-	13,238	(15,085)	12,039	10,192
Dodworth Chapel	-	14,959	(11,566)	3,822	7,215
Emmanuel Church	103,542	147,232	(137,409)	-	113,365
Kexborough Chapel	-	26,470	(24,994)	10,922	12,398
Pogmoor Chapel	-	5,751	(7,669)	11,948	10,030
Silkstone Common Chapel	-	14,965	(11,526)	5,966	9,405
NW Church General fund	-	615	(1,667)	5,201	4,149
Designated Property Fund	20,231	-	-	-	20,231
	123,773	223,230	(209,916)	49,898	186,985
Restricted funds					
Internal Organisations (see note 12)	-	2,003	(2,260)	2,475	2,218
Buckley Chapel:					
Buckley Chapel Legacies	-	-	(380)	10,160	9,780
BMBC - Jubilee Event Grant	-	350	(350)	-	-
Kexborough Chapel:					
Kexborough Restricted Fund	-	-	-	500	500
Circuit Grant- Luncheon Club	-	500	(267)	-	233
Dodworth Chapel:					
BMBC - Children's Work Grant	-	1,200	(1,079)	-	121
Emmanuel Church:					
Habitat for Humanity Fund (HfH)	6,309	7	(5,000)	-	1,316
BMBC- Layworker Salary	-	10,000	(10,000)	-	-
National Lottery Community Fund	-	12,944	(6,503)	-	6,441
Methodist Women- Oasis Dementia Café	-	750	-	-	750
Circuit Grant- Oasis Dementia Café	-	500	(262)	-	238
The Summer's Hardship Fund	-	300	(270)	-	30
	6,309	28,554	(26,371)	13,135	21,627
Total Funds	**130,082**	**251,784**	**(236,287)**	**63,033**	**208,612**

15. Fund Transfers

	General Fund	Internal Organisations	Buckley Legacies	Kexbro' Fund	Total
	£	£	£	£	£
Funds brought in on merger of NW Chapels	46,480	2,893	13,160	500	63,033
Contribution to church running costs	3,000	-	(3,000)	-	-
Closure of Luncheon Club & Carers/Toddlers	418	(418)	-	-	-
	49,898	2,475	10,160	500	63,033

16. Analysis of assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total
	£	£	£	£
31/08/2022				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	169,456	20,231	21,627	211,314
Current Liabilities	(2,702)	-	-	(2,702)
	166,754	20,231	21,627	208,612
31/08/2021				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	108,131	20,231	6,309	134,671
Current Liabilities	(4,589)	-	-	(4,589)
	103,542	20,231	6,309	130,082

The Methodist Church Barnsley North West

England & Wales - Charity number 1135136

Accounts

EMMANUEL METHODIST CHURCH, BARNSLEY CIRCUIT

FINANCIAL STATEMENTS – YEAR TO 31 AUGUST 2021

Charity Number 1135136

Emmanuel Methodist Church, Barnsley Circuit

Financial Statements - Year Ended 31 August 2021

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Emmanuel Methodist Church, Barnsley Circuit

Reference and Administrative Details - Year Ended 31 August 2021

Principal Office
Emmanuel Methodist Church
Huddersfield Road
Barnsley
S71 1DT

Minister
Rev M C Stirk

Independent Examiner
C Townsend
35 Mount Vernon Road
Barnsley
S70 4DJ

Principal Bankers
HSBC
5 Market Hill
Barnsley
South Yorkshire
S70 2PY

Emmanuel Methodist Church, Barnsley Circuit

Trustees' Report - Year Ended 31 August 2021

Emmanuel Methodist Church submit their Annual Report and Financial Statements for the year ended 31 August 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 January 2015, in preparing the Annual Report and Financial Statements of the Charity.

Emmanuel Methodist Church is part of the Methodist Church and is a charity in its own right due to its income levels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church Council usually meets three times per year. All major policies and decisions on all Church matters are made at these meetings.

The Trustees of Emmanuel Methodist Church are the body of The Church Council. The Church Council comprises:

Minister – Chairman
Other employed Lay Workers
Church Stewards
Church Secretary
Church Treasurer
Appointed representatives from various post holders of the Church plus representatives voted by the Annual Church AGM.

OBJECTIVES AND ACTIVITIES

Emmanuel Methodist Church – a better way to live life.

The calling of Emmanuel Methodist Church is to worship God, to help people learn and grow as Christians, to serve people everywhere and to make more followers of Jesus Christ.

As a registered charity, the Trustees have been required to take note of the public benefit guidance issued by the Charity Commission and have taken advice from Methodist Central Office as to how they may best comply as a Church. Accordingly, the Trustees are able to make the following statement of their objectives; the promotion of Christianity through the staging of events and services and supporting other charities in the UK and overseas financially and with prayer.

ACHIEVEMENTS AND PERFORMANCE

Emmanuel has had another very difficult year.

The Church has continued to be challenged in the light of the Covid-19 pandemic yet has used new technologies to move on-line whilst it has been impossible to meet in face-to-face worship. A number of successful courses have been run on-line and various church groups have also embraced such platforms as well as regular church business meetings. Members have continued to give generously financially, but also through care, support and practical tasks.

The Trustees have wrestled with many complex issues over the year, namely pertaining to staffing and unfortunately had to bring a number of job contracts to an end – despite in the short-term maintaining those roles through the Government's furlough scheme. The lack of financial stability and the uncertainty of new monies going forward informed those difficult decisions.

The Upper Hall kitchen received further grants and work has been completed in upgrading that facility.

Work with the over 50's continues to strengthen in conjunction with other local churches, and over the year many volunteers have worked with paid staff to bless a number of vulnerable and socially isolated elderly people which has been a real blessing. Drop in packages at Harvest, Christmas, Mothering Sunday, Easter, May-time and in the Summer have been a real hit. This work will continue though paired down as people now decide to come to 'in person' events.

The Church has seen an increase in new bookings from July and with the appointment of a new Booking Co-ordinator and a review of hiring charges, the Church looks set for increased income from outside groups, organizations and individuals to support the salaries of the reduced staffing of the buildings staff team.

In all the membership has responded well to the pandemic challenges and we continue to attract new people to the life of the Church.

FINANCIAL REVIEW

This year has been a strange one for Emmanuel Methodist Church finances. We have received financial support from the Barnsley Circuit of £30,000 towards salary costs, and Furlough monies of £20,127 from HM Treasury, the latter due to the Covid-19 pandemic. Collections, including a Gift Day, were down by 10%, and was a satisfactory result considering the Church did not reopen until May 2021. Compared with 2020, rental income fell by approximately £3,500.

The Statement of Financial Activities is set out on page 6 and shows a surplus for the year of £31,864 after charging the final depreciation on the sound system of £467.

The bank balance at 31 August 2021 is £119,767. This excludes Habitat for Humanity. There are some outstanding human resources issues which have yet to be resolved and no provision has been made for them in these accounts.

RESERVES POLICY

Emmanuel Methodist Church reserve policy is to hold in cash 50% of the annual expenditure. The annual expenditure for the year ended 31 August 2021 was £164,892 and therefore the bank balance meets the reserve policy requirements.

INVESTMENT POLICY

The Church bank deposits are held by HSBC and the Central Finance Board of the Methodist Church. It is the policy to hold higher balances with the Central Finance Board because of the preferential interest rates.

RISK POLICY

The Trustees monitor and review the activities of the charity to ensure that all risks are identified and that procedures have been put in place to mitigate those risks.

FUTURE DEVELOPMENTS

The Trustees are currently reviewing the ongoing financial position in the light of Covid-19 and consulting with the Barnsley Methodist Circuit to explore the best way to progress the Church's charitable objectives.

Approved by the trustees and signed on their behalf:

Rev M C Stirk

Minister M-C Stirk.

Date 28/4/2022.

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and: -

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity, and which enable them to ensure that the financial statements comply with applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Emmanuel Methodist Church, Barnsley Circuit

Independent Examiner's Report

To The Church Council of Emmanuel Methodist Church

This report on the financial statements of the Church for the year ended 31 August 2021, which are set out on pages 6 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993 ('the Act'). My examination has been undertaken so that I might state to the Church those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church as a body for my examination, for this report or for the opinions I have formed.

Respective responsibilities of trustees and independent examiner

As members of the Church Council you are responsible for the preparation of the financial statements; you consider that the audit requirements of the Regulations and s.43(2) of the Act does not apply, and that an independent examination is required.

It is my responsibility to: -

- examine the financial statements under s.43(3)(a) of the Act
- to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, and the Church Accounting Regulations 2006; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7)(b) of the Act and to be found in the Church Accounting Regulations 2006. That examination includes a review of the accounting records kept by the Church, and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention: -

(1) which gives me reasonable cause to believe that in any material respect the requirements: -

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

C Townsend
35 Mount Vernon Road
Barnsley
S70 4DJ

Date 28-04-2022

Emmanuel Methodist Church, Barnsley Circuit

Statement of Financial Activities – Year to 31 August 2021

	Note	Unrestricted General Fund	Designated Property Reserve	Restricted	Endowment	2021 Total	2020 Total
		£	£	£	£	£	£
Incoming Resources							
Offerings		86,020	-	-	-	86,020	95,607
Retiring Offerings/Fundraising		1,266	-	-	-	1,266	4,064
Furlough Receivable		20,127	-	-	-	20,127	9,911
Income Tax Refunds		15,727	-	-	-	15,727	16,716
Interest Received		97	-	11	-	108	513
Income from Lettings		20,585	-	-	-	20,585	24,053
Grants received		35,000	-	-	-	35,000	7,835
Ignite Project		17,923	-	-		17,923	-
Total Incoming Resources		**196,745**	**-**	**11**	**-**	**196,756**	**158,699**
Resources Expended							
Maintenance of Ministry	2	108,175	-	-	-	108,175	97,417
Maintenance of Property	3	50,733	-	-	-	50,733	60,691
Church Support Costs		-	-	-	-	-	765
Donations	5	1,791	-	3,000	-	4,791	4,025
Administration	6	726			-	726	1,751
Depreciation	7B	467	-	-	-	467	5,179
Total Resources Expended		**161,892**	**-**	**3,000**	**-**	**164,892**	**169,828**
Net Incoming/(Outgoing) Resources		**34,853**	**-**	**(2,989)**	**-**	**31,864**	**(11,129)**
Transfers between funds		-	-	-	-	-	-
Other Recognised Gains and Losses							
Unrealised (losses)/gains on investments		-	-	-	-	-	-
Net Movement of Funds		**34,853**	**-**	**(2,989)**	**-**	**31,864**	**(11,129)**
Balances as at 1 September 2020		68,689	20,231	9,298	-	98,218	109,347
Balances as at 31 August 2021		103,542	20,231	6,309	-	130,082	98,218

The attached notes form part of the financial statements.

Emmanuel Methodist Church, Barnsley Circuit

Balance Sheet as at 31 August 2021

	Note	2021 £	£	2020 £
Fixed Assets				
Investments	7A		-	-
Tangible Assets	7B		-	467
			-	467
Current Assets				
Sundry Debtors and Prepayments	8	8,595		10,733
CFB Deposit Accounts		97,198		80,316
Cash at Bank and in hand		28,878		25,624
		134,671		116,673
Current Liabilities (due within one year)				
Sundry Creditors	9	4,589		18,922
Accruals and deferred income		-		-
		4,589		18,922
Net Current Assets			130,082	97,751
Total Net Assets			130,082	98,218
Represented by:				
Funds				
Unrestricted				
General Fund	11		103,542	68,689
Property Reserve	11		20,231	20,231
Restricted	11			
Habitat for Humanity			6,309	9,298
Capital Fund	11		-	-
			130,082	98,218

The attached notes form part of the financial statements.

These accounts were approved by the Trustees meeting held on 28th April 2022

M-C Stirk 28-4-2022

Rev M C Stirk

Emmanuel Methodist Church, Barnsley Circuit

Notes to the Accounts – Year to 31 August 2021

General Note

Emmanuel Methodist Church, Barnsley is a Church within the Methodist Connexion in Great Britain, and these Accounts are prepared in accordance with the Constitution, Practice and Discipline of that Church. Except where stated they conform to the Statement of Recommended Practice "Accounting for Charities" and applicable accounting standards.

1. **Accounting Policies**

(a) The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets.

(b) These accounts are prepared on an "accruals" basis.

(c) Voluntary income is received by way of donations, grants and fundraising events, and is included in the Statement of Financial Activities when receivable.

(d) Gifts, Legacies and Model Trust Bequests are treated as capital, and are invested via the Trustees for Methodist Church Purposes (TMCP) as custodian trustee. Income of the Model Trust Bequests is released by the TMCP into the General Fund which is an unrestricted fund. Income from Permanent Endowments is also released into the General Fund. Gifts, Legacies and Model Trust Bequests are accounted for upon receipt.

(e) The financial statements distinguish between restricted and unrestricted funds.

Unrestricted funds are available for any purpose of the Methodist Church. The General Fund is the main unrestricted fund.

The Benevolence Fund is a restricted fund, for the specific purpose of relieving poverty and distress.

Capital Funds comprise gifts or bequests where the donor or testator stipulated that only the income may be spent. Permanent endowments are funds where there is no power to spend the capital. Income from such funds are unrestricted, according to the original terms and conditions laid down by the donor.

(f) Investments are valued at market value at the balance sheet date.

(g) Tangible fixed assets. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	-	25% reducing balance
Computers, lighting and sound system	-	25% on cost

2. **Maintenance of Ministry**

	2021 £	2020 £
Circuit Assessment	64,562	60,885
Expenses of Ministry	3,007	4,620
Salaries and pension (Youth Workers)	40,606	31,912
	108,175	97,417

3. **Maintenance of Property**

	2021	2020
	£	£
Salaries and pension	17,152	23,053
Insurance	4,389	3,087
Light and heat	12,529	15,300
Water charges	575	1,286
Building maintenance	7,761	9,104
Contract cleaning	8,327	8,860
	50,733	60,691

4. **Employees**

The number of employees is 5 (2020 – 5). Their emoluments are listed in the above notes. There were no employees with emoluments above £60,000.

5. **Donations – General Fund**

	£	£
Methodist Connexional Funds	1,000	1,505
Christian Aid	583	922
Other	208	1,599
	1,791	4,025

6. **Administration – General Fund**

	£	£
Printing and stationery	206	433
Telephone	359	802
Licence	159	155
Adjustment - balancing figure	2	-
Restricted Account	-	250
Endowment	-	111
	726	1,751

The Trustees received no remuneration or expenses for their services in the year.

		2021	2020
7.	**Fixed Assets**		
(A)	**Investments**	**£**	**£**
	Capital Fund – held by the custodian trustees (note 10)	-	-
(B)	**Tangible Assets**	**£**	**£**
	Equipment at cost:		
	Balance brought forward	68,827	68.827
	Additions in the year	-	-
	Disposals in the year	-	
	Balance carried forward	68,827	68,827
	Depreciation:		
	Balance brought forward	68,360	63,181
	Charge for year	467	5,179
	On disposals in the year	-	-
	Balance carried forward	68,827	68,360
	Net Book Value	-	467
8.	**Current Assets**		
		£	**£**
	Sundry Debtors and Prepayments:		
	Gift Aid receivable	5.990	7,942
	Prepayments	2,605	2,791
		8,595	10,733
9.	**Current Liabilities**		
		£	**£**
	Sundry Creditors:		
	Pension	-	409
	Circuit Assessment	-	7,163
	Grant for Educational Workshops	3,284	9,850
	Mayor's concert Ticket Sales	1,305	1,500
	Grant for kitchen	-	-
		4,589	18,922

10. Trustees for Methodist Church Purposes (TMCP)

The legal title of the church premises known as Emmanuel Methodist Church, is owned by TMCP as custodian trustee.

11. Analysis of Net Assets between Funds

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Investments	-	-	-	-
Tangible Assets	-	-	-	467
Current Assets	128,362	6,309	134,671	116,673
Current Liabilities	(4,589)	-	(4,589)	(18.922)
Total Net Assets	123,773	6,309	130,082	98,218

The Methodist Church Barnsley North West

England & Wales - Charity number 1135136

Accounts

EMMANUEL METHODIST CHURCH, BARNSLEY CIRCUIT

FINANCIAL STATEMENTS – YEAR TO 31 AUGUST 2020

Charity Number 1135136

Emmanuel Methodist Church, Barnsley Circuit

Financial Statements - Year Ended 31 August 2020

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 11

Emmanuel Methodist Church, Barnsley Circuit

Reference and Administrative Details - Year ended 31 August 2020

Principal Office
Emmanuel Methodist Church
Huddersfield Road
Barnsley
S71 1DT

Minister
Rev M C Stirk

Independent Examiner
C Townsend
35 Mount Vernon Road
Barnsley
S70 4DJ

Principal Bankers
HSBC
5 Market Hill
Barnsley
South Yorkshire
S70 2PY

Emmanuel Methodist Church, Barnsley Circuit

Trustees' Report - Year Ended 31 August 2020

Emmanuel Methodist Church submit their Annual Report and Financial Statements for the year ended 31 August 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective 1 January 2015, in preparing the Annual Report and Financial Statements of the Charity.

Emmanuel Methodist Church is part of the Methodist Church and is a charity in its own right due to its income levels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church Council usually meets three times per year. All major policies and decisions on all Church matters are made at these meetings.

The Trustees of Emmanuel Methodist Church are the body of The Church Council. The Church Council comprises:

Minister – Chairman
Church Stewards
Church Secretary
Church Treasurer
Appointed representatives from various post holders of the Church plus representatives voted by the Annual Church AGM.

OBJECTIVES AND ACTIVITIES

Emmanuel Methodist Church – a better way to live life.

The calling of Emmanuel Methodist Church is to worship God, to help people learn and grow as Christians, to serve people everywhere and to make more followers of Jesus Christ.

As a registered charity, the Trustees have been required to take note of the public benefit guidance issued by the Charity Commission and have taken advice from Methodist Central Office as to how they may best comply as a Church. Accordingly, the Trustees are able to make the following statement of their objectives; the promotion of Christianity through the staging of events and services and supporting other charities in the UK and overseas financially and with prayer.

ACHIEVEMENTS AND PERFORMANCE

Emmanuel has had a very difficult year.

The Church has been challenged in the light of the Covid-19 pandemic yet has used new technologies to move on-line whilst it has been impossible to meet in face-to-face worship. Members have continued to give generously financially, but also through care, support and practical tasks. The new Leadership Team & Board of Trustees have worked immensely hard during these difficult days and begun to give the Church a new steer. Work has continued through the year with families, children and young people and a good number of charities and good causes have been supported.

Emmanuel continues to secure funding for a number of projects and job roles. The Lower Hall kitchen received further grants and work will be completed in the early Autumn. Schools work has been a major focus again this year. Work with over 50's continues afresh in conjunction with other local churches, but the leadership have also begun to assess employment issues in the light of the new changes faced by the pandemic.

Up unto the pandemic the Church continued to offer a welcoming space to local community groups e.g. U3A, Barnsley Youth Choir, WEA, as well as large scale concerts with a high footfall. However, since early March the bookings disappeared completely, but it is hoped that in early Autumn some groups may begin to be welcomed back.

In all the membership has responded well to the pandemic challenges and we continue to attract new people to the life of the Church.

FINANCIAL REVIEW

The statement of Financial Activities is set out on page 6 and shows a deficit for the year of £10,836 which is after the charging of depreciation on our sound system of £5,179. This has been a very turbulent year for the finances of the church due to the effect of the Covid pandemic. As a result of Methodist church guidance, the church closed its doors back in March to all services and any community activities. Consequently, the only offertory we could expect to receive was through giving by standing Order. Through various communications which included a weekly newsletter, members were encouraged to continue their giving as the church was still committed to paying the circuit assessment, salaries, building insurance, TV Licence, broadband and any utilities (electricity, gas, and water). Due to the continued uncertainly of when we go back to "normality" the church held a Gift Day appeal in July which also gave members the opportunity to "catch-up" with their giving. This was very well received and ensured overall our income from offerings (excluding gift aid) reached £95,497 by end of the year.

The surplus and bank balance (excluding HfH) of £96,642 is better than forecast because during the year the church was successful in receiving a legacy of £5,000, £9,911 from the furlough scheme to fund staff costs and Grant monies of £18,112 which will have to be paid out in 2020/21. The Circuit Assessment due in August 2020 was not collected until September 2020. The normal assessment for the quarter would have been £17,908 but the Circuit reduced the amount for that quarter to £7,163. In preparing the forecasts the substantial fall in lettings income had been anticipated.

RESERVES POLICY

Emmanuel Methodist Church reserve policy is to hold in cash 50% of the annual expenditure. The annual expenditure for the year ended 31 August 2020 was £169,828. Under our reserves policy we would therefore require £84,914 of cash reserves. At 31 August 2020 our cash balance was £96,642 which is a difference of £11,728 (2019 (£30,743)).

INVESTMENT POLICY

The Church bank deposits are held by HSBC and the Central Finance Board of the Methodist Church. It is the policy to hold higher balances with the Central Finance Board because of the differential in interest rates.

RISK POLICY

The Trustees monitor and review the activities of the charity to ensure that all risks are identified and that procedures have been put in place to mitigate those risks.

FUTURE DEVELOPMENTS

The Trustees are currently reviewing the ongoing financial position in the light of COVID 19 and consulting with the Barnsley Methodist Circuit to explore the best way to progress the Church's charitable objectives.

Approved by the trustees and signed on their behalf:

Rev M C Stirk
Minister



06-10-2020

Emmanuel Methodist Church, Barnsley Circuit

Trustees' Report - Year Ended 31 August 2020

Statement of Trustees' Responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and: -

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Emmanuel Methodist Church, Barnsley Circuit

Independent Examiner's Report

To The Church Council of Emmanuel Methodist Church

This report on the financial statements of the Church for the year ended 31 August 2020, which are set out on pages 6 to 11, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993 ('the Act'). My examination has been undertaken so that I might state to the Church those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Church as a body for my examination, for this report or for the opinions I have formed.

Respective responsibilities of trustees and independent examiner

As members of the Church Council you are responsible for the preparation of the financial statements; you consider that the audit requirements of the Regulations and s.43(2) of the Act does not apply, and that an independent examination is required.

It is my responsibility to: -

- examine the financial statements under s.43(3)(a) of the Act;
- to follow such procedures laid down in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, and the Church Accounting Regulations 2006; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7)(b) of the Act and to be found in the Church Accounting Regulations 2006. That examination includes a review of the accounting records kept by the Church, and a comparison of the financial statements with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention: -

(1) which gives me reasonable cause to believe that in any material respect the requirements: -

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

C Townsend

C Townsend
35 Mount Vernon Road
Barnsley
S70 4DJ

Date 14.11.2020

Emmanuel Methodist Church, Barnsley Circuit

Statement of Financial Activities – Year to 31 August 2020

	Note	Unrestricted General Fund	Designated Property Reserve	Restricted	Endowment	2020 Total	2019 Total
		£	£	£	£	£	£
Incoming Resources							
Offerings		95,607	-	-	-	95,607	106,281
Retiring Offerings/Fundraising		4,064	-	-	-	4,064	4,950
Furlough Receivable		9,911	-	-	-	9,911	-
Income Tax Refunds		16,716	-	-	-	16,716	17,808
Interest Received		445	-	67	1	513	404
Income from Lettings		24,054	-	-	-	24,054	45,798
Grants received		7,835	-	-	-	7,835	-
Total Incoming Resources		**158,631**	**-**	**67**	**1**	**158,699**	**175.241**
Resources Expended							
Maintenance of Ministry	2	97,417	-	-	-	97,417	105,436
Maintenance of Property	3	60,691	-	-	-	60,691	59,875
Church Support Costs		765	-	-	-	765	2,214
Donations	5	4,025	-	-	-	4,025	7,290
Administration	6	1,390	-	250	111	1,751	2,344
Depreciation	7B	5,179	-	-	-	5,179	16,148
Total Resources Expended		**169,467**	**-**	**250**	**111**	**169,828**	**193,307**
Net Incoming/(Outgoing) Resources		**(10,836)**	**-**	**(183)**	**(110)**	**(11,129)**	**(18,066)**
Transfers between funds		-	-	-	-	-	-
Other Recognised Gains and Losses							
Unrealised (losses)/gains on investments		-	-	-	-	-	(33)
Net Movement of Funds		**(10,836)**	**-**	**(183)**	**(110)**	**(11,129)**	**(18,099)**
Balances as at 1 September 2019		79,525	20,231	9,481	110	109,347	127,446
Balances as at 31 August 2020		68,689	20,231	9,298	-	98,218	109,347

The attached notes form part of the financial statements.

Emmanuel Methodist Church, Barnsley Circuit

Balance Sheet as at 31 August 2020

	Note	2020 £	2020 £	2019 £
Fixed Assets				
Investments	7A		-	110
Tangible Assets	7B		467	5,646
			467	5,756
Current Assets				
Sundry Debtors and Prepayments	8	10,733		30.450
CFB Deposit Accounts		80,316		68.976
Cash at Bank and in hand		25,624		6.415
		116,673		105.841
Current Liabilities (due within one year)				
Sundry Creditors	9	18,922		2250
Accruals and deferred income		-		-
		18,922		2.250
Net Current Assets			97,751	103,591
Total Net Assets			98,218	109.347
Represented by:				
Funds				
Unrestricted				
General Fund	11		68,689	79.525
Property Reserve	11		20,231	20,231
Restricted	11			
Habitat for Humanity			9,298	9,481
Capital Fund	11		-	110
			98.218	109,347

The attached notes form part of the financial statements.
These accounts were approved by the Trustees meeting held on 15 November 2020

.....

Rev M C Stirk

Emmanuel Methodist Church, Barnsley Circuit

Notes to the Accounts – Year to 31 August 2020

General Note

Emmanuel Methodist Church, Barnsley is a Church within the Methodist Connexion in Great Britain, and these Accounts are prepared in accordance with the Constitution, Practice and Discipline of that Church. Except where stated they conform to the Statement of Recommended Practice "Accounting for Charities" and applicable accounting standards.

1. Accounting Policies

(a) The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain fixed assets.

(b) These accounts are prepared on an "accruals" basis.

(c) Voluntary income is received by way of donations, grants and fundraising events, and is included in the Statement of Financial Activities when receivable.

(d) Gifts, Legacies and Model Trust Bequests are treated as capital, and are invested via the Trustees for Methodist Church Purposes (TMCP) as custodian trustee. Income of the Model Trust Bequests is released by the TMCP into the General Fund which is an unrestricted fund. Income from Permanent Endowments is also released into the General Fund. Gifts, Legacies and Model Trust Bequests are accounted for upon receipt.

(e) The financial statements distinguish between restricted and unrestricted funds.

Unrestricted funds are available for any purpose of the Methodist Church. The General Fund is the main unrestricted fund.

The Benevolence Fund is a restricted fund, for the specific purpose of relieving poverty and distress.

Capital Funds comprise gifts or bequests where the donor or testator stipulated that only the income may be spent. Permanent endowments are funds where there is no power to spend the capital. Income from such funds are unrestricted, according to the original terms and conditions laid down by the donor.

(f) Investments are valued at market value at the balance sheet date.

(g) Tangible fixed assets. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	-	25% reducing balance
Computers, lighting and sound system	-	25% on cost

2. Maintenance of Ministry

	2020	2019
	£	£
Circuit Assessment	60,885	70.308
Expenses of Ministry	4,620	3,550
Salaries and pension (Youth Workers)	31,912	31,578
	97,417	105,436

3. **Maintenance of Property**

	2020	2019
	£	£
Salaries and pension	23,053	22,611
Insurance	3,087	4,831
Light and heat	15,300	15,188
Water charges	1,286	942
Building maintenance	9,104	8,452
Contract cleaning	8,860	7,852
	60,691	59,876

4. **Employees**

The number of employees is 5 (2019 – 5). Their emoluments are listed in the above notes. There were no employees with emoluments above £60,000.

5. **Donations – General Fund**

	£	£
Methodist Connexional Funds	1,505	1,505
Christian Aid	922	2339
Other	1,599	3,446
	4,025	7,290

6. **Administration – General Fund**

	£	£
Printing and stationery	433	1,458
Telephone	802	886
Licence	155	-
	1,390	2,344

The Trustees received no remuneration or expenses for their services in the year.

		2020	2019
7.	**Fixed Assets**		
(A)	**Investments**	**£**	**£**
	Capital Fund – held by the custodian trustees (note 10)	-	110
(B)	**Tangible Assets**	**£**	**£**
	Equipment at cost:		
	Balance brought forward	68,827	68,827
	Additions in the year	-	-
	Disposals in the year	-	
	Balance carried forward	68,827	68,827
	Depreciation:		
	Balance brought forward	63,181	47,034
	Charge for year	5,179	16,147
	On disposals in the year	-	-
	Balance carried forward	68,360	63,181
	Net Book Value	467	5,646

8.	**Current Assets**		
		£	**£**
	Sundry Debtors and Prepayments:		
	Gift Aid receivable	7,942	22,064
	Prepayments	2,791	8,386
		10,733	30,450

9.	**Current Liabilities**		
		£	**£**
	Sundry Creditors:		
	Pension	409	-
	Circuit Assessment	7,163	
	Grant for Educational Workshops	9,850	
	Mayor's concert Ticket Sales	1,500	
	Grant for kitchen	-	2,250
		18,922	2,250

10. Trustees for Methodist Church Purposes (TMCP)

During the year, the TMCP held the following as custodian trustees:

	Value at 31 Aug 2020	Value at 31 Aug 2019
	£	£
Model Trust Bequest – Alfred E Leverett Gift	-	110
Various	-	-
	-	110

The legal title of the church premises known as Emmanuel Methodist Church, is owned by TMCP as custodian trustee.

11. Analysis of Net Assets between Funds

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Investments	-	-	-	110
Tangible Assets	467	-	467	5,646
Current Assets	107,375	9,298	116,673	105,841
Current Liabilities	(18,922)	-	(18,922)	(2,250)
Total Net Assets	88,920	9,298	98,218	109,347