

**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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**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.

## **Emmanuel Methodist Church, Barnsley Circuit**

### **Trustees' Report continued - Year Ended 31 August 2020**

#### **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 uncertainty 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**

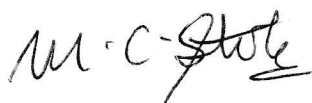
The Trustees monitor and review the activities of the charity to ensure that all risks are identified and that procedures have been put in place to mitigate those risks.

#### **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  
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**

		Unrestricted General Fund	Designated Property Reserve	Restricted	Endowment	2020 Total	2019 Total
	Note	£	£	£	£	£	£
<b>Incoming Resources</b>							
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	-
<b>Total Incoming Resources</b>		<b>158,631</b>	<b>-</b>	<b>67</b>	<b>1</b>	<b>158,699</b>	<b>175,241</b>
<b>Resources Expended</b>							
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
<b>Total Resources Expended</b>		<b>169,467</b>	<b>-</b>	<b>250</b>	<b>111</b>	<b>169,828</b>	<b>193,307</b>
<b>Net Incoming/(Outgoing) Resources</b>		<b>(10,836)</b>	<b>-</b>	<b>(183)</b>	<b>(110)</b>	<b>(11,129)</b>	<b>(18,066)</b>
Transfers between funds		-	-	-	-	-	-
<b>Other Recognised Gains and Losses</b>							
Unrealised (losses)/gains on investments		-	-	-	-	-	(33)
<b>Net Movement of Funds</b>		<b>(10,836)</b>	<b>-</b>	<b>(183)</b>	<b>(110)</b>	<b>(11,129)</b>	<b>(18,099)</b>
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	£	2019	£
<b>Fixed Assets</b>						
Investments	7A		-		110	
Tangible Assets	7B		467		5,646	
				<u>467</u>		<u>5,756</u>
<b>Current Assets</b>						
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	
				<u>116,673</u>		<u>105,841</u>
<b>Current Liabilities (due within one year)</b>						
Sundry Creditors	9	18,922			2250	
Accruals and deferred income		-			-	
				<u>18,922</u>		<u>2,250</u>
<b>Net Current Assets</b>						
				<u>97,751</u>		<u>103,591</u>
<b>Total Net Assets</b>						
				<u>98,218</u>		<u>109,347</u>
<b>Represented by:</b>						
<b>Funds</b>						
<b>Unrestricted</b>						
General Fund	11		68,689		79,525	
Property Reserve	11		20,231		20,231	
<b>Restricted</b>						
Habitat for Humanity	11		9,298		9,481	
Capital Fund	11		-		110	
				<u>98,218</u>		<u>109,347</u>

The attached notes form part of the financial statements.

These accounts were approved by the Trustees meeting held on 15 November 2020

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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
	<hr/>	<hr/>
	97,417	105,436
	<hr/>	<hr/>

**Emmanuel Methodist Church, Barnsley Circuit**

**Notes to the Accounts continued – Year to 31 August 2020**

	<b>2020</b>	<b>2019</b>
<b>3. Maintenance of Property</b>	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	60,691	59,876
	<hr/>	<hr/>
<b>4. Employees</b>		
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.		
<b>5. Donations – General Fund</b>	<b>£</b>	<b>£</b>
Methodist Connexional Funds	1,505	1,505
Christian Aid	922	2,339
Other	1,599	3,446
	<hr/>	<hr/>
	4,025	7,290
	<hr/>	<hr/>
<b>6. Administration – General Fund</b>	<b>£</b>	<b>£</b>
Printing and stationery	433	1,458
Telephone	802	886
Licence	155	-
	<hr/>	<hr/>
	1,390	2,344
	<hr/>	<hr/>

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

**Emmanuel Methodist Church, Barnsley Circuit**

**Notes to the Accounts continued – Year to 31 August 2020**

	<b>2020</b>	<b>2019</b>
<b>7. Fixed Assets</b>		
<b>(A) Investments</b>	<b>£</b>	<b>£</b>
Capital Fund – held by the custodian trustees (note 10)	-	110
	<hr/>	<hr/>
<b>(B) Tangible Assets</b>	<b>£</b>	<b>£</b>
Equipment at cost:		
Balance brought forward	68,827	68,827
Additions in the year	-	-
Disposals in the year	-	-
	<hr/>	<hr/>
Balance carried forward	68,827	68,827
	<hr/>	<hr/>
Depreciation:		
Balance brought forward	63,181	47,034
Charge for year	5,179	16,147
On disposals in the year	-	-
	<hr/>	<hr/>
Balance carried forward	68,360	63,181
	<hr/>	<hr/>
Net Book Value	467	5,646
	<hr/>	<hr/>
<b>8. Current Assets</b>		
	<b>£</b>	<b>£</b>
Sundry Debtors and Prepayments:		
Gift Aid receivable	7,942	22,064
Prepayments	2,791	8,386
	<hr/>	<hr/>
	10,733	30,450
	<hr/>	<hr/>
<b>9. Current Liabilities</b>		
	<b>£</b>	<b>£</b>
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
	<hr/>	<hr/>
	18,922	2,250
	<hr/>	<hr/>



**Emmanuel Methodist Church, Barnsley Circuit**

**Notes to the Accounts continued – Year to 31 August 2020**

**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	-	-
	<hr/>	<hr/>
	-	110
	<hr/>	<hr/>

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)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Net Assets	88,920	9,298	98,218	109,347
	<hr/>	<hr/>	<hr/>	<hr/>