

**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.

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

### **Trustees' Report continued - Year Ended 31 August 2021**

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



**Emmanuel Methodist Church, Barnsley Circuit**

**Trustees' Report - Year Ended 31 August 2021**

**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**

		Unrestricted General Fund	Designated Property Reserve	Restricted	Endowment	2021 Total	2020 Total
	Note	£	£	£	£	£	£
<b>Incoming Resources</b>							
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	-
<b>Total Incoming Resources</b>		<b>196,746</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>196,756</b>	<b>158,699</b>
<b>Resources Expended</b>							
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
<b>Total Resources Expended</b>		<b>161,892</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>164,892</b>	<b>169,828</b>
<b>Net Incoming/(Outgoing) Resources</b>		<b>34,853</b>	<b>-</b>	<b>(2,989)</b>	<b>-</b>	<b>31,864</b>	<b>(11,129)</b>
Transfers between funds		-	-	-	-	-	-
<b>Other Recognised Gains and Losses</b>							
Unrealised (losses)/gains on investments		-	-	-	-	-	-
<b>Net Movement of Funds</b>		<b>34,853</b>	<b>-</b>	<b>(2,989)</b>	<b>-</b>	<b>31,864</b>	<b>(11,129)</b>
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.



### Balance Sheet as at 31 August 2021

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## **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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Circuit Assessment	64,562	60,885
Expenses of Ministry	3,007	4,620
Salaries and pension (Youth Workers)	40,606	31,912
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	108,175	97,417
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**Emmanuel Methodist Church, Barnsley Circuit**

**Notes to the Accounts continued – Year to 31 August 2021**

	<b>2021</b>	<b>2020</b>
<b>3. Maintenance of Property</b>		
	<b>£</b>	<b>£</b>
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
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	50,733	60,691
	<hr/>	<hr/>
<b>4. Employees</b>		
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.		
<b>5. Donations – General Fund</b>		
	<b>£</b>	<b>£</b>
Methodist Connexional Funds	1,000	1,505
Christian Aid	583	922
Other	208	1,599
	<hr/>	<hr/>
	1,791	4,025
	<hr/>	<hr/>
<b>6. Administration – General Fund</b>		
	<b>£</b>	<b>£</b>
Printing and stationery	206	433
Telephone	359	802
Licence	159	155
Adjustment – balancing figure	2	-
Restricted Account	-	250
Endowment	-	111
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	726	1,751
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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 2021**

	<b>2021</b>	<b>2020</b>
<b>7. Fixed Assets</b>		
<b>(A) Investments</b>	<b>£</b>	<b>£</b>
Capital Fund – held by the custodian trustees (note 10)	-	-
	<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	68,360	63,181
Charge for year	467	5,179
On disposals in the year	-	-
	<hr/>	<hr/>
Balance carried forward	68,827	68,360
	<hr/>	<hr/>
Net Book Value	-	467
	<hr/>	<hr/>
<b>8. Current Assets</b>	<b>£</b>	<b>£</b>
Sundry Debtors and Prepayments:		
Gift Aid receivable	5,990	7,942
Prepayments	2,605	2,791
	<hr/>	<hr/>
	8,595	10,733
	<hr/>	<hr/>
<b>9. Current Liabilities</b>	<b>£</b>	<b>£</b>
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	-	-
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	4,589	18,922
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**Emmanuel Methodist Church, Barnsley Circuit**

**Notes to the Accounts continued – Year to 31 August 2021**

**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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Investments	-	-	-	-
Tangible Assets	-	-	-	467
Current Assets	128,362	6,309	134,671	116,673
Current Liabilities	(4,589)	-	(4,589)	(18,922)
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Total Net Assets	123,773	6,309	130,082	98,218
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