

**THE METHODIST CHURCH  
BARNSELY NORTH WEST**

**REPORT AND ACCOUNTS  
YEAR ENDED 31 AUGUST 2022**

THE METHODIST CHURCH BARNSELEY NORTH WEST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2022

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THE METHODIST CHURCH BARNSELY NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

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 – <i>appointed 06 December 2021</i> Peter Clarkson – <i>appointed 22 September 2022</i> Jan Eldred John Feasby – <i>resigned 28 June 2022</i> 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 METHODIST CHURCH BARNSELEY NORTH WEST

## TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2022

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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 1<sup>st</sup> 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 1<sup>st</sup> 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 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 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***



INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2022

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I report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 10 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 Angela Hayes Dated: 20 February 2023

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

THE METHODIST CHURCH BARNSELY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2022

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 £
	Note					
<b>Income</b>						
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
<b>Total Income</b>		<b>223,230</b>	<b>-</b>	<b>28,554</b>	<b>251,784</b>	<b>196,756</b>
<b>Expenditure</b>						
Expenditure of charitable activities	3a	209,486	-	26,371	235,857	164,892
Expenditure on raising funds	3b	430	-	-	430	-
<b>Total Expenditure</b>		<b>209,916</b>	<b>-</b>	<b>26,371</b>	<b>236,287</b>	<b>164,892</b>
<b>Net Income/Expenditure</b>		<b>13,314</b>	<b>-</b>	<b>2,183</b>	<b>15,497</b>	<b>31,864</b>
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
<b>Total funds carried forward</b>	<b>14</b>	<b>166,754</b>	<b>20,231</b>	<b>21,627</b>	<b>208,612</b>	<b>130,082</b>

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 BARNSELY NORTH WEST

BALANCE SHEET

AS AT 31 AUGUST 2022

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

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.

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

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**(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.

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

2. Analysis of Income

Note	2022			2021		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
<b>2a Income from Donations &amp; Legacies</b>						
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	-	-	-	-	-	-
<b>Total</b>	<b>137,555</b>	<b>26,544</b>	<b>164,099</b>	<b>138,013</b>	<b>-</b>	<b>138,013</b>
<b>2b Income from Church Activities</b>						
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	-	-	-
<b>Total</b>	<b>73,081</b>	<b>2,003</b>	<b>75,084</b>	<b>38,508</b>	<b>-</b>	<b>38,508</b>
<b>2c Income from Fundraising Activities</b>						
Fundraising & events	11,828	-	11,828	-	-	-
<b>Total</b>	<b>11,828</b>	<b>-</b>	<b>11,828</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2d Income from Investments</b>						
Bank interest	516	7	523	97	11	108
<b>2e Other Income</b>						
Furlough Scheme grants	250	-	250	20,127	-	20,127
<b>Total</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>20,127</b>	<b>-</b>	<b>20,127</b>
<b>Total Income</b>	<b>223,230</b>	<b>28,554</b>	<b>251,784</b>	<b>196,745</b>	<b>11</b>	<b>196,756</b>

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

3. Analysis of Expenditure					2022	2021
Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds		
	£	£	£	£	£	£
<b>3a Expenditure on Charitable Activities</b>						
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	-	
<b>Total</b>	<b>209,486</b>	<b>-</b>	<b>26,371</b>	<b>235,857</b>	<b>164,892</b>	
<b>3b Fundraising Costs</b>						
General fundraising expenses	430	-	-	430	-	
<b>Total</b>	<b>430</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>-</b>	
<b>Total Expenditure</b>	<b>209,916</b>	<b>-</b>	<b>26,371</b>	<b>236,287</b>	<b>164,892</b>	

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

THE METHODIST CHURCH BARNLEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**4. Tangible Fixed Assets**

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

**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		<u>190,827</u>	<u>126,076</u>
Add Funds held by internal organisations	12	1,938	-
Less funds held on behalf of external organisations	13	(935)	-
Total cash funds held		<u>191,830</u>	<u>126,076</u>



THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**6. Debtors**

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

**7. Creditors**

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

**8. Staff costs and numbers**

	2022
	£
Salaries Cost	18,398
Employer NI	43
Employer Pension Contribution	348
	<u>18,789</u>

Average number of employees	3	-
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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.

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**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.

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**14. Movement in funds**

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
<b>Unrestricted funds</b>					
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
	<u>123,773</u>	<u>223,230</u>	<u>(209,916)</u>	<u>49,898</u>	<u>186,985</u>
<b>Restricted funds</b>					
Internal Organisations (see note 12)	-	2,003	(2,260)	2,475	2,218
<u>Buckley Chapel:</u>					
Buckley Chapel Legacies	-	-	(380)	10,160	9,780
BMBC - Jubilee Event Grant	-	350	(350)	-	-
<u>Kexborough Chapel:</u>					
Kexborough Restricted Fund	-	-	-	500	500
Circuit Grant- Luncheon Club	-	500	(267)	-	233
<u>Dodworth Chapel:</u>					
BMBC - Children's Work Grant	-	1,200	(1,079)	-	121
<u>Emmanuel Church:</u>					
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
	<u>6,309</u>	<u>28,554</u>	<u>(26,371)</u>	<u>13,135</u>	<u>21,627</u>
<b>Total Funds</b>	<u>130,082</u>	<u>251,784</u>	<u>(236,287)</u>	<u>63,033</u>	<u>208,612</u>

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**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)	-	-	-
	<u>49,898</u>	<u>2,475</u>	<u>10,160</u>	<u>500</u>	<u>63,033</u>

**16. Analysis of assets between funds**

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