

**THE METHODIST CHURCH
BARNLEY NORTH WEST**

**REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2023**

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THE METHODIST CHURCH BARNSELY NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2023

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

THE METHODIST CHURCH BARNLEY NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION continued

YEAR ENDED 31 AUGUST 2023

Trustees:

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

Representatives from each Chapel:

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

THE METHODIST CHURCH BARNSELY NORTH WEST

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2023

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 LP Gregg Date: 22 February 2024

Rev Lyn Gregg, Chair of the Trustees

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2023

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 Angela 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 BARNSELY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 Total Funds £	2022 £
	Note					
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 BARNSELEY 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: LP Gregg 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.

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

2. Analysis of Income

Note	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	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

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

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.

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

4. Tangible Fixed Assets

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

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		<u>181,491</u>	<u>190,827</u>
Add Funds held by internal organisations	12	720	1,938
Less funds held on behalf of external organisations	13	-	(935)
Total cash funds held		<u>182,211</u>	<u>191,830</u>

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

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
	<u>20,388</u>	<u>19,484</u>

7. Creditors

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

8. Staff costs and numbers

	2023	2022
	£	£
Salaries Cost	20,199	18,398
Employer NI	233	43
Employer Pension Contribution	496	348
	<u>20,928</u>	<u>18,789</u>
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.

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

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	<u>2,218</u>	<u>576</u>	<u>(1,794)</u>	<u>1,000</u>

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	<u>-</u>	<u>935</u>

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

THE METHODIST CHURCH BARNLEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

17. Restricted funds

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
Internal Organisations (see note 12)	2,218	576	(1,794)	-	1,000
<u>North West Mission</u>					
Mission Grant - NW Outing	-	500	(500)	-	-
District Grant - First Aid Training	-	120	(120)	-	-
<u>Buckley Chapel:</u>					
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
<u>Kexborough Chapel:</u>					
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)	-	-
<u>Dodworth Chapel:</u>					
BMBC - Children's Work Grant	121	-	-	-	121
<u>Emmanuel Church:</u>					
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