

**THE METHODIST CHURCH  
BARNLEY NORTH WEST**

**REPORT AND ACCOUNTS  
YEAR ENDED 31 AUGUST 2024**

THE METHODIST CHURCH BARNSELEY NORTH WEST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2024

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THE METHODIST CHURCH BARNSELY NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

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**Principal Office:** Emmanuel Methodist Church  
72 Huddersfield Road  
Barnsley  
South Yorkshire  
S75 1DT

**Registered Charity Number:** 1135136

**Principal Bankers:** HSBC  
5 Market Hill  
Barnsley  
South Yorkshire  
S70 2PY  
  
Central Finance Board of the Methodist Church  
9 Bonhill Street  
London  
EC2A 4PE

**Independent Examiner:** Angela Hayes  
Community Accountant  
22 Brocklehurst Avenue  
Barnsley  
South Yorkshire  
S70 3EE

THE METHODIST CHURCH BARNSELEY NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION continued

YEAR ENDED 31 AUGUST 2024

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**Trustees:**

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

Representatives from each Chapel:

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

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

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

### **Structure, Governance and Management**

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

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

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

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

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

### **Charitable Objectives**

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

The advancement of:

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

### **Public Benefit**

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

### **Mission Statement**

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

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

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

### **Related parties**

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

### **Risk management**

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

### **Activities undertaken for public benefit**

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

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

### **Achievements and progress during the year**

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

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

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

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

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

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

### **Policy on reserves**

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

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

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

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

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

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

### **Financial review**

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

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

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



### **In-Kind support**

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

### **Post Balance Sheet Events**

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

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

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

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

### **Statement of Trustee responsibility**

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

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

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

**Statement of disclosure to Independent Examiner**

The Trustees certify that:

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

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

Signed on behalf of the Trustees:



**Rev Lyn Gregg, *Chair of the Trustees***

**Date:** 20 March 2025

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *A Hayes*

Dated: 20/03/2025

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

**aat** | Licensed  
Accountant

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

THE METHODIST CHURCH BARNLEY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

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

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

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

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

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNLEY NORTH WEST

BALANCE SHEET

AS AT 31 AUGUST 2024

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

Approved by the Trustees and signed on their behalf by:

Signed: *LP Gregg*

Date: *20 March 2025*

**Rev Lyn Gregg, Chair of the Trustees**

## 1. Accounting policies

### (a) Accounting convention

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

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

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

### (b) Going Concern Note

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

### (c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

### (d) Donated goods and services

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

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

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

### (e) Resources Expended

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

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

**(f) Tangible fixed assets**

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

Equipment – 25% on cost

Computers, IT & Media - 25% on cost

**(g) Funds Structure**

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

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

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

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

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

2. Analysis of Income

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



THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

3. Analysis of Expenditure

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

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

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

All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNLEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

#### 4. Tangible Fixed Assets

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

#### 5. Cash at bank and in hand

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

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**6. Debtors**

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

**7. Creditors**

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

**8. Staff costs and numbers**

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

**9. Trustees' remuneration, benefits and expenses**

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

**10. Related party transactions**

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

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

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**11. Land & buildings**

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

**12. Funds held by internal organisations**

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

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

**13. Funds held as custodian trustee**

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

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**15. Analysis of assets between funds**

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

**16. Unrestricted funds**

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

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**17. Restricted funds**

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

THE METHODIST CHURCH BARNLEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**18. Transfers & Adjustments**

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