

**THE METHODIST CHURCH
BARNLEY NORTH WEST**

**REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2025**

THE METHODIST CHURCH BARNSELY NORTH WEST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2025

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THE METHODIST CHURCH BARNSELY NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

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 2025

Trustees:

Minister & Chair	Revd Lyn Gregg
Acting Superintendent	Revd Lyn Gregg – <i>from 21/01/25</i>
Supernumerary Minister	Revd Louise Dawson
Superintendent Minister	Revd Louise Carr - <i>deceased 23/12/24</i>
Treasurer	Nigel Bonson
Safeguarding	Alison Padgett
Secretary	Philip Harris
Lay workers	Deborah Evans
	Elizabeth Jones - <i>appointed 21/01/25</i>

Representatives from each Chapel:

Dodworth	Elsie Dyson Anne Hamby
Emmanuel	Nigel Bonson Jan Eldred David Grimes June Grimes Claire Woodward 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 - <i>resigned 22/12/25</i> Ann Sutcliffe Christine Wilson
Pogmoor	Gwenyth Harrison - <i>resigned 30/12/25</i>
Higham	Beverley Smith Leslie Howarth Joyce Watson

THE METHODIST CHURCH BARNSELEY NORTH WEST

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

The Trustees of The Methodist Church Barnsley North West submit their Annual Report and Financial Statements for the year ended 31 August 2025. 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 and Pogmoor. In this financial year the Silkstone Common property transferred to the responsibility of the Circuit and is going through a process to assess if it can be opened with community involvement, for community use. The North West Church currently acts as agent for the Circuit in relation to the accounts of 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 consider that 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!

The Trustees continue to follow the Mission Plan 2024-2027, "Our Hopes and Dreams" as launched by the Barnsley Circuit during 2024.

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 and Pogmoor.
- 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 local 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 and the local community.

Rev. Lyn Gregg is the minister with responsibility for the Methodist Church Barnsley North West. Our Young People's Worker was appointed during the year 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. Deacon Mark Attwood was appointed during the year by the Circuit, although his role did not commence until 1 September 2025. We look forward to working with him in the North West Church.

Several courses took place, and the emphasis continues to be placed on safeguarding. The EcoFest, took place at Emmanuel in September 2024 and was well supported. The Lunch Club at Kexborough, the dementia café at Emmanuel, and Warm Spaces are examples of activities that continued to be an essential part of our mission. There was also support from the North West for the Shoebox Appeal.

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 £139,000, to include a buffer amount to cover unexpected fluctuations in income.

At the end of the financial year, the reserves stand at £147,101 (2024: £179,046). The Church also holds a sum of £40,429 in a designated Property Fund. The level of reserves held by each chapel is shown in note 17 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

At Notes 2a – 2c, the tremendous efforts in fundraising and successful grant applications can be seen. Income from offerings, donations and fundraising has risen compared with the previous financial year. Total income for the year ending 31 August 2025 is £321,370, compared with £291,110 in the previous year.

Expenditure for the year ending 31st August 2025 totalled £309,978 (2024: £279,364). The Circuit Assessment continues to be at a high level: almost 50% of our total expenditure (page 16).

From April 2025, when the secondary threshold for National Insurance purposes was set at a lower level, and the employer contribution rate increased to 15%, additional costs were incurred. At the same time, some of our suppliers increased their charges in line with the general rate of inflation.

As indicated in the Tangible Fixed Assets note 4, £23,993 was added in respect of the installation of Solar Panels and a Storage Battery at Emmanuel Methodist Church, mainly funded by grants from the UK Shared Prosperity Fund and the Benefact Trust as shown in Note 18.

At the year-end unrestricted reserves stand at £147,101 (2024: £179,046). There was also a sum of £40,429 designated for future property costs. The fall in unrestricted reserves is partly attributable to the transfer of Silkstone Common funds to the Circuit. Unrestricted funds held by each chapel are shown in note 17 to the accounts (page 20).

In-Kind support

Volunteer support in our chapels continues. 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.

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: 12 May 2026

I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages 11 to 22.

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: 

Dated: 12 May 2026

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



THE METHODIST CHURCH BARNSELEY NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2025

					2025	2024
	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	£
Income						
Income from donations & legacies	2a	118,847	-	77,395	196,242	165,465
Income from church activities	2b	76,225	-	583	76,808	85,509
Income from fundraising activities	2c	38,624	-	1,276	39,900	29,169
Investment income	2d	8,370	-	50	8,420	9,433
Other income	2e	-	-	-	-	1,534
Total Income		242,066	-	79,304	321,370	291,110
Expenditure						
Expenditure on charitable activities	3a	265,944	2,399	29,311	297,654	276,504
Expenditure on raising funds	3b	1,117	-	500	1,617	2,860
Other expenditure	3c	10,707	-	-	10,707	-
Total Expenditure		277,768	2,399	29,811	309,978	279,364
Net Income/Expenditure		(35,702)	(2,399)	49,493	11,392	11,746
Transfers & adjustments	19	3,757	23,993	(27,750)	-	29,353
Net movement in funds		(31,945)	21,594	21,743	11,392	41,099
Total funds brought forward	17/18	179,046	40,429	18,039	237,514	196,415
Total funds carried forward	17/18	147,101	62,023	39,782	248,906	237,514

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 £12,988, restricted income from charitable activities of £608 and restricted investment income of £71.

Prior year expenditure on charitable activities includes £17,819 from restricted funds and prior year expenditure on raising funds includes £1,320 from restricted funds.

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSELEY NORTH WEST

BALANCE SHEET

AS AT 31 AUGUST 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible fixed assets	4	21,594		-	
Investments		<u>-</u>	21,594	<u>-</u>	-
Current assets					
Debtors	6	18,423		19,640	
Cash at bank and in hand	5	<u>212,146</u>		<u>221,785</u>	
Total current assets		230,569		241,425	
Current liabilities					
Creditors amounts falling due within one year	7	<u>(3,257)</u>		<u>(3,911)</u>	
Net current assets			227,312		237,514
Net assets			<u>248,906</u>		<u>237,514</u>
Funds of the charity	17/18				
Unrestricted funds			147,101		179,046
Designated funds - Fixed Assets			21,594		-
Designated funds - Other			40,429		40,429
Restricted funds			39,782		18,039
Total funds			<u>248,906</u>		<u>237,514</u>

Approved by the Trustees and signed on their behalf by:

Signed: 

Date: 12 May 2026

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. No material uncertainties exist in the twelve-month period following the signing of the accounts. 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

Property Improvements & Major Works – 10% 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 2025

2. Analysis of Income

Note	2025			2024		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
2a Income from Donations & Legacies						
Offerings, collections & regular giving	85,529	-	85,529	91,099	1,084	92,183
Donations/appeals	14,333	19,380	33,713	36,494	5,979	42,473
Legacies	-	-	-	3,000	-	3,000
Gift Aid tax recovered	18,085	3,375	21,460	20,984	-	20,984
Grants received:						
The National Lottery Community Fund	-	15,640	15,640	-	-	-
The National Lottery Sport England	-	6,938	6,938	-	-	-
UK SPF	-	11,997	11,997	-	-	-
Benefact Trust	-	7,200	7,200	-	-	-
Harry Bottom Trust	-	4,000	4,000	-	-	-
Barnsley Metropolitan Borough Council	-	4,382	4,382	-	5,175	5,175
SY Community Foundation	-	3,623	3,623	-	-	-
Circuit Mission Grants	-	860	860	-	750	750
Other voluntary receipts	900	-	900	900	-	900
Total	118,847	77,395	196,242	152,477	12,988	165,465
2b Income from Church Activities						
Lettings	74,757	-	74,757	83,420	-	83,420
Baptism/weddings	1,468	-	1,468	1,481	-	1,481
Internal organisations	-	583	583	-	608	608
Total	76,225	583	76,808	84,901	608	85,509
2c Income from Fundraising Activities						
Fundraising & events	38,624	1,276	39,900	29,169	-	29,169
Total	38,624	1,276	39,900	29,169	-	29,169
2d Income from Investments						
Bank interest	8,370	50	8,420	9,362	71	9,433
2e Other Income						
Refund insurance	-	-	-	449	-	449
Refund of contribution to pension deficit	-	-	-	1,085	-	1,085
Sundry & miscellaneous income	-	-	-	-	-	-
Total	-	-	-	1,534	-	1,534
Total Income	242,066	79,304	321,370	277,443	13,667	291,110

THE METHODIST CHURCH BARNLEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

3. Analysis of Expenditure

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 Total Funds £	2024 £
3a Expenditure on Charitable Activities					
Missionary & charitable giving	1,754	-	6,950	8,704	5,749
Connexional funds	2,482	-	-	2,482	2,422
Circuit Assessment	148,100	-	-	148,100	139,680
Heating & Lighting	37,783	-	-	37,783	42,773
Insurance	13,496	-	-	13,496	13,601
Water rates	3,694	-	-	3,694	2,703
Repairs, maintenance & equipment	15,175	-	8,364	23,539	15,853
Cleaning	12,374	-	-	12,374	12,803
Salaries cost	18,497	-	426	18,923	17,674
Expenses of ministry	6,853	-	-	6,853	7,497
NW projects, activities & events	4,718	-	13,071	17,789	13,748
Accountancy fee	925	-	-	925	900
Internal organisations	-	-	500	500	562
Depreciation of fixed assets	-	2,399	-	2,399	-
Other payments	93	-	-	93	539
Total	265,944	2,399	29,311	297,654	276,504
3b Fundraising Costs					
General fundraising expenses	1,117	-	-	1,117	1,540
Africa with Love fundraising expenses	-	-	500	500	1,320
Total	1,117	-	500	1,617	2,860
3c Other Expenditure					
Trf of Silkstone Common funds to Circuit	10,707	-	-	10,707	-
Total	10,707	-	-	10,707	-
TOTAL EXPENDITURE	277,768	2,399	29,811	309,978	279,364

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

- Missionary & charitable giving - £5,035
- Repairs, maintenance & equipment - £1,499
- Salaries cost - £208
- Projects, activities & events - £9,976
- Internal organisation expenditure - £562
- Other payments - £539
- Africa with Love expenses - £1,320

All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

4. Tangible Fixed Assets

	Fixtures, Fittings & Equipment £	Property Improvements & Major Works £	Total £
Original Cost			
As @ 01 September 2024	68,827	-	68,827
Additions in the year	-	23,993	23,993
As @ 31 August 2025	<u>68,827</u>	<u>23,993</u>	<u>92,820</u>
Depreciation			
As @ 01 September 2024	68,827	-	68,827
Depreciation charge	-	2,399	2,399
As @ 31 August 2025	<u>68,827</u>	<u>2,399</u>	<u>71,226</u>
Net Book Value			
As @ 01 September 2024	-	-	-
As @ 31 August 2025	<u>-</u>	<u>21,594</u>	<u>21,594</u>

5. Cash at bank and in hand

	Note	2025 £	2024 £
Cash in hand		1,497	36
Bank Accounts		24,266	34,566
Central Finance Board		189,481	186,617
Total		<u>215,244</u>	<u>221,219</u>
Add Funds held by internal organisations	12	649	566
Less funds held on behalf of external organisations	13	(3,747)	-
Total Cash Funds Held		<u>212,146</u>	<u>221,785</u>

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

6. Debtors

	2025	2024
	£	£
Gift Aid receivable	9,063	9,355
Prepayments	8,245	8,022
Hire income due	1,115	2,263
	<u>18,423</u>	<u>19,640</u>

7. Creditors

	2025	2024
	£	£
Creditors & accruals	2,425	2,691
Deferred income	832	1,220
	<u>3,257</u>	<u>3,911</u>

8. Staff costs and numbers

	2025	2024
	£	£
Salaries Cost	17,889	16,347
Employer NIC	592	786
Employer Pension Contribution	442	541
	<u>18,923</u>	<u>17,674</u>
Average number of employees	2	2

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 £148,100 (2024: £139,680). Methodist Church Barnsley North West received Mission grants from Barnsley Methodist Circuit, to the total value of £860. (2024: grants to the value of £750 were received). Barnsley Methodist Circuit also contributed £900 to cover the cost of the Accountancy & Independent Examination Fee (2024: £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 2025

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	743	254	(160)	837
Buckley Sunday School	269	-	-	269
Dodworth Fellowship	34	329	(340)	23
Total	<u>1,046</u>	<u>583</u>	<u>(500)</u>	<u>1,129</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

	31/08/2025 £	31/08/2024 £
Special Appeals		
Balance brought forward	-	-
Offerings/Gifts received for Special Appeals	4,628	6,366
Offerings/Gifts paid over to external organisations	<u>(4,628)</u>	<u>(6,366)</u>
	<u>-</u>	<u>-</u>
Silkstone Common Church (funds held as agent)		
Balance brought forward	10,707	-
Income received during the year	9,817	-
Expenditure during the year	(9,377)	-
Amounts paid over to Circuit during the year	<u>(7,400)</u>	<u>-</u>
	<u>3,747</u>	<u>-</u>
Balance carried forward held on behalf of external groups	<u>3,747</u>	<u>-</u>

Special Appeals are funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the NW Church and therefore is not included in the Statement of Financial Activities.

The accounts of Silkstone Common Church are held as agent and managed on behalf of Barnsley Methodist Circuit. The income does not belong to the NW 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. Independent Examination and accountancy services

The cost of accounts preparation and independent examination for the financial year was £925 (2024: £900).

16. Analysis of assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
31/08/2025				
Tangible Fixed Assets	-	21,594	-	21,594
Investments	-	-	-	-
Current Assets	150,358	40,429	39,782	230,569
Current Liabilities	(3,257)	-	-	(3,257)
	147,101	62,023	39,782	248,906
31/08/2024				
Tangible Fixed Assets	-	-	-	-
Investments	-	-	-	-
Current Assets	182,957	40,429	18,039	241,425
Current Liabilities	(3,911)	-	-	(3,911)
	179,046	40,429	18,039	237,514

17. Unrestricted funds

	Opening Balance £	Income £	Expenditure £	Transfers £	Closing Balance £
General Reserve Fund:					
Buckley Chapel	14,802	22,795	(22,115)	-	15,482
Dodworth Chapel	11,097	21,886	(19,969)	-	13,014
Emmanuel Church	108,968	143,877	(167,608)	3,757	88,994
Kexborough Chapel	11,022	34,597	(34,931)	-	10,688
Higham Chapel	15,791	17,784	(17,408)	-	16,167
Silkstone Common	11,729	-	(11,729)	-	-
NW Church General fund	5,637	1,127	(4,008)	-	2,756
Designated Property Fund (EMC)	20,231	-	-	-	20,231
Designated Property Fund (Higham)	20,198	-	-	-	20,198
TOTAL	219,475	242,066	(277,768)	3,757	187,530

THE METHODIST CHURCH BARNSELY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

18. Restricted funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	£	£	£	£	£
Internal Organisations (see note 12)	1,046	583	(500)	-	1,129
<u>North West Mission</u>				-	
Mission Grant - Get ready for Summer	63	-	-	-	63
Mission Grant - Shining Stars	-	500	(500)	-	-
Mission Grant - First Aid	-	360	(360)	-	-
BMBC - Ecofest	1,101	-	(973)	-	128
<u>Buckley Chapel:</u>					
Buckley Chapel Legacies	9,780	-	-	-	9,780
BMBC - Garden Project	-	500	(307)	-	193
BMBC - Coffee Mornings	-	132	-	-	132
BMBC - VE Celebration	-	250	(204)	-	46
BMBC - Water Boiler	96	-	-	-	96
Bens Big Trim Fundraiser	721	-	(721)	-	-
<u>Kexborough Chapel:</u>					
Kexborough Restricted Fund	500	-	-	-	500
Defibrillator Donations	137	432	(464)	-	105
<u>Dodworth Chapel:</u>				-	
BMBC - Children's Work Grant	121	-	(121)	-	-
BMBC - Holiday Club	150	380	(530)	-	-
BMBC - Mother/Carer group	-	440	-	-	440
<u>Emmanuel Church:</u>					
Habitat for Humanity Fund (HfH)	1,434	50	-	(1,484)	-
Africa with Love (AWL)	1,124	5,848	(5,700)	(200)	1,072
National Lottery Youth Project Grant	-	15,640	(4,293)	(1,000)	10,347
National Lottery Sport England	-	6,938	(2,846)	-	4,092
Harry Bottom Charitable Trust	-	4,000	(4,000)	-	-
SY Community Foundation	-	3,623	(806)	(780)	2,037
UK Shared Prosperity Fund (Solar Panels)	-	11,997	-	(11,997)	-
Benefact Trust (Solar Panels)	-	7,200	-	(7,200)	-
Methodist Women - Oasis Dementia Café	719	-	(137)	-	582
BMBC - Sound System	-	1,780	(480)	-	1,300
BMBC - Toddlers	282	-	(282)	-	-
BMBC Grant - Warm Spaces	-	500	(207)	(293)	-
Restricted Donations (Capital Projects)	-	16,875	(4,380)	(4,796)	7,699
Restricted Donations (Coffee Morning)	765	1,276	(2,000)	-	41
TOTAL	18,039	79,304	(29,811)	(27,750)	39,782

THE METHODIST CHURCH BARNSELEY NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

19. Transfers & Adjustments

	General Fund £	HfH Fund £	AWL Fund £	Fixed Assets £	UK SPF £	Benefac Trust £	Restr' Donations £	Gentle Fitness £	Warm Spaces £	Youth Project £
Donations	1,684	(1,484)	(200)	-	-	-	-	-	-	-
Funds re purchase of fixed assets	-	-	-	23,993	(11,997)	(7,200)	(4,796)	-	-	-
Room & facilities hire	2,073	-	-	-	-	-	-	(780)	(293)	(1,000)
TOTAL	3,757	(1,484)	(200)	23,993	(11,997)	(7,200)	(4,796)	(780)	(293)	(1,000)