THE METHODIST CHURCH - BARNSLEY CIRCUIT

England & Wales · Charity number 1135240

Details

Status	Registered
Legal form	Previously excepted
Registered	2010-03-26
Register	View on the Charity Commission register

Contact

Address	Emmanuel Methodist Church 72 Huddersfield Road Barnsley S75 1DT
Phone	01226321522
Email	circuitoffice@btconnect.com
Website	www.barnsleymethodist.org.uk

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsiduary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: continues to provide support and resources for the Methodist Churches of the Barnsley Circuit, ensuring the provisions of worship and facilities / buildings available to the church and the wider community.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£639,299	£445,050	£3,640,316	8
2024-08-31	£431,260	£519,110	-	-
2023-08-31	£577,543	£613,724	£3,511,458	7
2022-08-31	£1,716,651	£640,912	£3,549,120	6
2021-08-31	£921,889	£589,013	£2,476,485	8

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Trustees

Name	Role	Appointed
Alison Padgett		2022-06-01
Angela Findlow		2024-12-01
Anne Elizabeth Hamby		2020-09-01
BARBARA TEWSON		
CATHERINE ANN MOSLEY		2014-02-26
Carol Jewkes		2022-11-21
Christine Margaret Harrington		2022-06-01
DAPHNE IRWIN		2022-03-01
DAWN WEBSTER		2017-09-01
Deacon Mark Attwood		2025-09-01
Deborah Ann Evans		2019-09-01
Dianne Charlesworth		2024-03-01
Eileen Margaret Ann McHale		2016-09-01
Elizabeth Ann Haigh		2026-04-01
Elizabeth Ann Jones		2025-03-24
Jacqueline Ann Praed		2025-09-01
Janice Dorothy Parkin		2024-06-01
Jennifer Pearson		2023-03-29
Joan Haywood		2023-07-13
John Pearson		2023-03-29
Josephine Powell		2025-02-10
LESLIE HOWARTH		2013-01-10
Linda Joyce Stammers		2019-09-01
MARY REASON BA HONS		
MICHAEL WILLIAM SANDERSON		
MRS ELLIE PEET		
MRS Eliazbeth Ann Hambleton		2016-09-01

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Name	Role	Appointed
Nigel Kenneth Bonson		2024-09-01
REV LOUISE DAWSON		2013-01-10
REV MICK NEAL		2011-09-21
Rev Andrew John Atkins		2025-09-01
Rev EILEEN SANDERSON		2013-01-10
Rev Lyn Patricia Gregg		2023-09-01
Shaun Rattigan		2025-09-01

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THE METHODIST CHURCH - BARNSLEY CIRCUIT

England & Wales - Charity number 1135240

Accounts

BARNSLEY METHODIST CIRCUIT
REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2025

Registered Charity Number: 1135240

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Principal Office
Barnsley Methodist Church Circuit Office
Emmanuel Methodist Church
Huddersfield Road
Barnsley
S75 1DT

Circuit Administrator
Carol Jewkes

Accountant
Angela Hayes
Community Accountant
22 Brocklehurst Avenue
Barnsley
S70 3EE

Registered Auditors
GBAC Limited
Old Linen Court
83-85 Shambles Street
Barnsley
S70 2SB

Principal Bankers
HSBC
5 Market Hill
Barnsley
S70 2PY

Investment Managers
Central Finance Board of the Methodist Church
4th Floor
Friendly House
52/58 Tabernacle Street
London
EC2A 4NJ

Solicitors
Bury and Walkers
Britannic House
Regent Street
Barnsley
S70 2EQ

The Barnsley Methodist Circuit Trustees 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.

The Barnsley Methodist Circuit is part of the Methodist Church, which is a charity. The Circuit is registered with the Charity Commission under the name of The Methodist Church – Barnsley Circuit, Registered Charity Number 1135240.

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 for the Circuit are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The managing body of the Circuit is The Circuit Meeting. The members of this body are the Trustees of the charity. The Circuit Meeting meets quarterly. All major policies and decisions on all Circuit matters are made at these meetings. The Circuit Meeting comprises:

Superintendent Minister – Chairman
Other Circuit Ministers and employed Lay workers
Circuit Leadership Team
Circuit Secretary
Circuit Treasurer
Appointed representatives from all churches within the Circuit.

A full list of the current trustees is given in note 22 to the financial statements. The position of Treasurer is currently vacant and the Circuit Resources Team takes on this role.

Ministers and Lay workers are automatically appointed as trustees as a condition of their appointment to the Circuit. Formal training in trusteeship is given to Ministers by the Methodist Church. The Circuit Leadership Team, the Circuit Secretary and the Circuit Treasurer are recruited from members of the churches worshipping in the Circuit and are appointed for a period of six years. They are offered training by the Sheffield District of the Methodist Church. Representatives from the churches are appointed by their churches. Other than safeguarding training, there is no formal training programme offered to this group of Trustees but all will be Trustees of their individual church charities and many have previously served as Circuit Stewards. All office holders are expected to undertake safeguarding training as a condition of appointment.

Day-to-day management is undertaken by the Superintendent Minister and the Circuit Leadership Team. A number of sub-committees of The Circuit Meeting also work on policy, mission and strategy. The decisions of these bodies are subject to ratification by The Circuit Meeting.

RELATED PARTIES

The charity is part of the Methodist Church which includes the Connexion, Districts and local churches. Barnsley Methodist Circuit is part of the Sheffield District and supports the following local multi-site churches:

Methodist Church Barnsley South (registered charity number 1193107).

Methodist Church Barnsley North East (registered charity number 1185800).

Methodist Church Barnsley North West (registered charity number 1135136).

OBJECTIVES AND ACTIVITIES

The Vision of the Barnsley Methodist Circuit is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and churches of the Circuit to serve their communities and the wider world.

ACHIEVEMENTS AND PERFORMANCE

During the year the Circuit, through the member churches, has been active in the local and wider communities and has successfully started or continued with a number of initiatives and programmes in support of the objectives. This is in addition to a programme of religious services, some online, and including weddings and funerals.

The Circuit Leadership Team (CLT) has continued to provide representative and accountable leadership in the life of the Circuit, meeting regularly throughout the year and playing an active part in important discussions and planning around the Circuit's finances and staffing. Membership of the Circuit Leadership Team is approved by the Circuit Meeting annually.

During the year the CLT continued to pursue the 2024–2027 three-year Mission Plan for the Circuit built around the four elements of Our Calling, reviewed progress against the Plan regularly, and has started a number of new initiatives in response to the Plan. In the course of the year a number of grants of up to £500 were given for new mission work being undertaken by churches and chapels, supporting a range of innovative initiatives.

The Circuit once again supported the work of Blythswood Care by encouraging members to prepare shoe boxes to be collected in November and distributed in other parts of the world in time for Christmas. Churches were encouraged to support the Barnsley Foodbank Partnership, to renew their commitment to Fairtrade, and to seek to address environmental issues in seeking to become Eco churches. A number of churches continue to offer warm spaces for their local community.

Following the death of the Superintendent Minister in December 2024, the vacancy was not filled (Methodist appointments run from September). The Minister for the NW took on the responsibilities of Superintendent and the Minister for the NE extended her role to the South church.

After the Deacon curtailed her appointment from July 2024 for personal reasons, the position remained vacant until an appointment was made from September 2025.

Following the plan on ministerial staffing of these vacant positions, including the moving on of the NE Minister from July 2025, the circuit sought to appoint replacements. A new Minister and Deacon joined the circuit in September 2025

The Circuit continues to employ a part time Administrator to support its work, and several part time Lay Workers in the Churches of the Circuit. New Lay Workers were also appointed when positions became vacant.

The Circuit Leadership Team continued to provide support to the Circuit Staff and wider family of the church.

A main responsibility of the Circuit in particular is to maintain the fabric of properties in its possession and to arrange the finances for the maintenance of the member chapels. A full programme of repairs and improvements has been progressed so that the chapels may continue to be fully available for their local communities. The renting out of the one manse that is not being occupied by a minister and is therefore not required for Circuit staff has continued to be a source of income; it should be noted that it is not the aim of the Circuit to hold property as an investment and surplus properties will be sold when market conditions are favourable.

Due to the closure of a number of chapels, the Circuit has taken responsibility for the former chapel buildings of Shafton, Cudworth, New Hope, Valley Darfield and Silkstone Common. At the time of writing the Shafton building is vacant but going through a process to assess if can be opened with community involvement, for community use. Cudworth is occupied by the Exodus Project working with young people but is currently under offer with a view to sale, and a Play Café and Tea Room is operating at Valley Darfield. The progress to sale of the New Hope premises was agreed.

In this financial year the Silkstone Common property has transferred to the responsibility of the Circuit and is also going through a process to assess if it can be opened with community involvement, for community use. The NW Church acts as agent for the Circuit in relation to the accounts of Silkstone Common.

In order to better manage the properties in their care the Trustees appointed Forge Partnerships to give support with maintenance, reviewed & developed a property strategy with Sheffield District and began with advice from TMCP to transfer contracts to a lease footing. To assist with these property matters the Circuit employed a part time Property Coordinator from Spring 2025.

FINANCIAL REVIEW

Income Generation

The main source of income is generated by a levy, known as the Circuit Assessment. This Circuit Assessment is levied on each individual church within the Circuit based on an allocation of shares recommended to the Circuit Meeting through the Circuit Resources Team. During the year the Circuit has achieved additional income by letting out, on a short-term lease, a manse which would otherwise be vacant. The Circuit has also generated rental income from its properties at Cudworth, Valley Darfield and Silkstone Common.

Fixed Assets

The Circuit owns the manses and certain furnishings therein. The properties are held for the use of Ministers and therefore are not considered to be investment properties. The values included in the balance sheet represent the 'deemed cost' at the date of the most recent valuation in August 2013.

Church buildings are transferred to the Circuit upon church closure. Buildings that are to be sold are included in the balance sheet as current assets. Proceeds of sales of Church buildings, as well as sales of manses, less a levy from the Methodist Church, are the property of the Circuit and are held as restricted funds.

The Circuit retains sufficient funds in reserve to cover any emergency maintenance costs and capital expenditure that may be required.

Reserves Policy

The funds of the charity consist mainly of land, buildings, investments and bank deposits and the Trustees intend to maintain their value to provide income and resources for future work in pursuit of the charitable objectives. The Circuit Meeting sets budgets to maintain a balance between income and expenditure and there is a target of holding liquid cash reserves equal to 50% of annual expenditure (less any extraordinary expenditure). The funds of the charity at the balance sheet date are analysed below:

	2025	2024
	£	£
Total Funds at 31st August	3,640,316	3,426,046
Restricted Funds	(1,128,014)	(1,285,131)
Designated Funds	(34,500)	(31,450)
Tangible Fixed Assets	(1,345,301)	(1,347,309)
Investment Property	(665,000)	(400,000)
Total Unrestricted Reserve	**467,501**	362,156
50% of forecast annual expenditure on Circuit Activities	**252,737**	253,633
(Deficit)/excess reserves held at balance sheet date	**214,764**	108,523

Designated funds are those set aside for future commitments/planned activities. Designated funds held at the year end are detailed in note 18 of the accounts.

The Circuit Meeting through the Circuit Resources Team monitors reserves carefully to ensure sufficient funds are held to support the ongoing mission of the Church in Barnsley. Any excess reserve will be used in furtherance of the charitable activities.

Investment Policy

The Circuit bank deposits are held by HSBC and the Central Finance Board of the Methodist Church. It is the policy to hold higher balances with the Central Finance Board due to the differential in interest rates. The Circuit has a number of trusts, held by Trustees for Methodist Purposes. Management of the funds and investment strategy is the responsibility of the Circuit.

There are no bench marks for the expected returns or appreciation on investments. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment is obtained at least as good as market rate, considering the Circuit's low appetite for risk.

The Circuit trustees' investment policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and the Trustees for Methodist Church Purposes (TMCP) that takes into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

RISK POLICY

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. The major risks to which the charity is exposed are financial, organisational and reputational.

Financial Risk
The Circuit's main source of funds is the Circuit Assessment. This is paid by the Circuit churches some of whom are under significant financial pressure. The Circuit has sufficient reserves to allow it to continue to operate for a significant period if churches were unable to meet the Assessment in full. The Circuit has established sub-committees to manage Circuit resources (the Resources Team) and strategic planning (the Invitations and Planning team). These teams work together with the Circuit churches to ensure that collectively across the churches the Assessment remains affordable.

Organisational Risk
There is a shortage of ordained ministers across the Methodist Connexion which may result in a reduction in ordained staff either when ministers enter stationing at the end of their period of appointment to the Circuit, if redeployed or they retire. A reduction in ministers may reduce the ability of the Circuit to meet its aims. The Invitations and Planning Team reviews staffing levels against the strategic aims of the Circuit to present reasoned statements of need at the point of move of ministers.

Reputational Risk
The Circuit, churches within the Circuit and the wider Methodist Connexion have contact with vulnerable adults and children which presents a number of safeguarding issues. Failures in safeguarding, both historic and current might result in major reputational damage to the Circuit. Safeguarding training is mandatory for all staff, office holders and trustees. The Circuit has a designated safeguarding officer and support is available from District and Connexion.

PUBLIC BENEFIT

The trustees have taken due regard of guidance on public benefit published by the Charity Commission and consider that the Circuit enables its member churches to deliver such benefits.

FUTURE DEVELOPMENTS

The Trustees intend to continue actively managing the property and investment portfolio which generates funds to better pursue the charitable objectives. This will include continuing to implement the three-year Mission Plan, and in particular continuing to use Circuit finances to support the work of churches and chapels, holding an annual event to provide challenge and inspiration about mission opportunities, improving Local Preacher development and recruitment, sharing resources for worship about issues of social justice, and exploring the positive opportunities which come with the change of ministers.

EVENTS AFTER THE END OF THE REPORTING PERIOD

There were no events after the end of the reporting period to disclose.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently;
- 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 THE AUDITORS

In accordance with the law, as the trustees, we certify that:

- So far as we are aware, there is no relevant information of which the Auditors are 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 Auditors are aware of that information.

Approved by the trustees and signed on their behalf by:

LGregg

REVEREND LYN GREGG
TRUSTEE

Date: 26th March 2026

Opinion

We have audited the financial statements of Barnsley Methodist Circuit (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with S154 of the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

GBAC Ltd.

26.03.2026

GBAC Limited
Statutory Auditor

Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSLEY METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming Resources					
Donations and legacies	2a	895	-	895	370
Income from charitable activities	2b	363,954	3,690	367,644	346,537
Investment income	2c	20,856	14,197	35,053	42,113
Other income	2d	235,707	-	235,707	42,240
Total incoming resources		621,412	17,887	639,299	431,260
Resources expended					
Expenditure on charitable activities	3a	410,515	24,959	435,474	506,042
Investment asset costs	3b	2,127	-	2,127	5,008
Other expenditure	3c	7,449	-	7,449	8,060
Total resources expended		420,091	24,959	445,050	519,110
Net incoming resources		201,321	(7,072)	194,249	(87,850)
Transfers between funds	17	170,066	(170,066)	-	-
Net incoming resources		371,387	(177,138)	194,249	(87,850)
Other recognised gains and losses					
Gain/(loss) on investments	6	-	21	21	2,438
Revaluation of fixed assets		-	20,000	20,000	-
Net movement in funds		371,387	(157,117)	214,270	(85,412)
Balance brought forward		2,140,915	1,285,131	3,426,046	3,511,458
Total Funds Carried Forward		**2,512,302**	**1,128,014**	**3,640,316**	3,426,046

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

Prior year income includes restricted investment income of £25,105, restricted income from charitable activities of £6,734 and restricted other income of £42,240. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £47,803 restricted funds. All other prior year expenditure is unrestricted funds.

The prior year gain on investments is restricted funds.

BARNSLEY METHODIST CIRCUIT

BALANCE SHEET

AS AT 31 AUGUST 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible fixed assets	4	1,345,301		1,347,309	
Investment property	5	665,000		400,000	
Investments	6	203,725		363,096	
Total fixed assets			2,214,026		2,110,405
Current assets					
Debtors	7	29,885		15,553	
Investments held for resale	8	770,000		790,000	
Cash at bank and in hand		634,356		519,137	
Total current assets		1,434,241		1,324,690	
Liabilities					
Creditors: amounts falling due within one year	9	(7,951)		(9,049)	
Net current assets			1,426,290		1,315,641
Net assets			**3,640,316**		3,426,046
Funds of the charity	16/18				
Unrestricted funds			2,477,802		2,109,465
Designated funds			34,500		31,450
Restricted funds			1,128,014		1,285,131
Total funds			**3,640,316**		3,426,046

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed: LGregg Dated: 26 March 2026

REVEREND LYN GREGG
TRUSTEE

BARNSLEY METHODIST CIRCUIT

STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2025

	Total Funds £	Prior Year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(79,226)	(148,435)
Cash flows from investing activities:		
Dividends, interest and rents from investments	35,053	42,113
Purchase of property and equipment	-	(5,000)
Proceeds from the sale of property	-	-
Proceeds from the sale of investments	-	-
Additions/disposals in the year	159,392	279,634
	194,445	316,747
Cash flows from financing activities:	-	-
Change in cash and cash equivalents in the reporting period	**115,219**	168,312
Cash and cash equivalents at the beginning of the reporting period	519,137	350,825
Cash and cash equivalents at the end of the reporting period	**634,356**	519,137

Reconciliation of net income/(expenditure) to net cash inflow from operating activities:

Net movement in funds for the reporting period (as per the Statement of Financial Activities)	**214,270**	(85,412)
Adjustments for:		
Depreciation	2,008	2,009
(Gains)/losses on investments	(21)	(2,438)
Dividends, interest and rents from investments	(35,053)	(42,113)
Value of fixed assets transferred to Circuit	(225,000)	-
Revaluation of assets	(20,000)	-
(increase)/decrease in debtors	(14,332)	5,046
increase/(decrease) in creditors	(1,098)	(25,527)
Net cash provided by(used in) operating activities	**(79,226)**	(148,435)

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.

In 2016 the charity changed its policy for the treatment of Fixed Assets, in accordance with the special provision contained in section 35 of FRS102. In previous periods, freehold property was stated at open-market values. The trustees took the decision to use the original cost method of valuation for the reason that the properties are held for use and are not considered to be investment property. The trustees have elected to use the most recent revaluation of the property, in August 2013, as the 'deemed' cost in the accounts.

(b) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

(c) Going Concern Note

After reviewing the charity's projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The going concern assumption is based on past and current performance, together with the agreed budget for 2026-27, which runs to the end of August 2027. The charity has a healthy reserve and there are no material uncertainties 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.

(d) 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 and income for activities undertaken for charitable purposes. Income from other trading activities includes income from fundraising and non-charitable trading activities. Investment income is earned from holding assets for investment purposes.

(e) 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 accounts.

(f) 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.

(g) Tangible fixed assets

Freehold property, whether being occupied by a minister or being rented, is stated at cost. It is estimated that 1/3 of the valuation of land and buildings is land and 2/3rd buildings.

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time. Furniture and equipment is written off in the year of acquisition.

Property improvements are capitalised in the accounts of the Circuit and depreciated over the estimated useful life of the asset.

(h) Fixed asset investments

Investments are included at bid price at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

(i) Investment property

Church buildings are under the stewardship of the Methodist Church but are transferred to the Circuit upon church closure. Church buildings that are to be retained by the charity for investment purposes are recognised at valuation price and are classified as fixed assets on the balance sheet.

(j) Investment assets held for sale

Church buildings are under the stewardship of the Methodist Church but are transferred to the Circuit upon church closure. Buildings that are to be sold are recognised at valuation price. Investment Assets for sale are classified as current assets on the balance sheet and recognised in the Statement of Financial Activities as 'other income'.

(k) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(l) Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument. Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(m) Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

(n) Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers.

Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities - Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

(o) Gifts and intangible income

Gifts and intangible income are accounted for when they are received and are included at the trustees' valuation of their worth to the Circuit.

(p) Government Grants

Grants are recognised as income when received. They are accounted for using the performance method. If performance-related conditions are not met then a grant is recognised as a liability in the balance sheet as deferred income. Deferred income is released to income in the reporting period in which performance-related or other conditions that limit recognition are met.

(q) Restricted and unrestricted funds

Restricted funds are funds received which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

(r) Operating leases

Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight-line basis over the lease term.

(s) Pension costs

The Circuit makes payments into a defined contributions pension scheme for some of its administrative employees. The charge represents the amount payable in respect of the year.

2. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
2a Donations and Legacies						
Donations	895	-	895	370	-	370
	895	**-**	**895**	-	-	-
2b Income from Charitable Activities						
Main Assessments	305,700	-	305,700	288,400	-	288,400
Circuit Office	420	-	420	751	-	751
Rental Income	51,145	-	51,145	43,853	-	43,853
Connexional Funds	5,384	-	5,384	6,209	-	6,209
Mission Fund	-	3,690	3,690	-	6,734	6,734
Funeral & Wedding Levies	-	-	-	265	-	265
Sundry & Other Income	1,305	-	1,305	325	-	325
	363,954	**3,690**	**367,644**	339,803	6,734	346,537
2c Investment Income						
Interest and Dividends	20,856	14,197	35,053	17,008	25,105	42,113
Gain from Sale of Investment Assets	-	-	-	-	-	-
	20,856	**14,197**	**35,053**	17,008	25,105	42,113
2d Other Income						
Transfers-in from Silkstone Common	10,707	-	10,707	-	-	-
Transfer of Church Buildings to Circuit	225,000	-	225,000	-	-	-
Refund of Donation to Pension Deficit	-	-	-	-	42,240	42,240
	235,707	**-**	**235,707**	-	42,240	42,240

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £
3a Expenditure on Charitable Activities						
Stipends	105,251	-	105,251	163,946	-	163,946
Salaries	128,916	-	128,916	123,690	-	123,690
Travel	8,685	-	8,685	10,431	-	10,431
Preaching fees	930	-	930	18	-	18
Manses Expenses:						
Council Tax	5,438	-	5,438	9,095	-	9,095
Water Rates & Utilities	4,742	-	4,742	1,136	-	1,136
Maintenance & repairs	8,032	-	8,032	9,589	-	9,589
Insurance	4,818	-	4,818	4,839	-	4,839
Manse other	1,310	-	1,310	-	-	-
Mission fund:						
Grants	-	627	627	-	2,250	2,250
Other	-	4,695	4,695	-	4,612	4,612
Methodist Women in Britain	-	137	137	-	-	-
Management and Administration:						
Telephone	1,982	-	1,982	3,385	-	3,385
Postage, printing and stationery	994	-	994	1,538	-	1,538
Website	659	-	659	670	-	670
Quarterly magazine	1,209	-	1,209	840	-	840
Circuit Office Rent	3,000	-	3,000	3,000	-	3,000
Circuit Office Insurance	448	-	448	423	-	423
Books, courses & training	3,029	-	3,029	1,785	-	1,785
Professional and Legal	2,492	1,179	3,671	660	1,825	2,485
Sheffield and District Assessment	76,416	-	76,416	72,028	-	72,028
Connexional Funds	5,384	-	5,384	10,616	-	10,616
Quinquennial & Electrical Costs	4,720	-	4,720	4,155	-	4,155
Rental Property Expenses	23,866	-	23,866	22,025	-	22,025
Sundries & miscellaneous	2,324	-	2,324	1,571	-	1,571
District Levy	-	18,321	18,321	-	39,116	39,116
Depreciation	2,008	-	2,008	2,009	-	2,009
Bank charges	62	-	62	64	-	64
Churches Accounts & payroll	3,126	-	3,126	3,064	-	3,064
Circuit Audit & Accountancy	10,674	-	10,674	7,662	-	7,662
	410,515	**24,959**	**435,474**	458,239	47,803	506,042
3b Investment Asset Costs						
Hoyland property running costs	-	-	-	1,881	-	1,881
New Hope insurance & fees	2,127	-	2,127	3,127	-	3,127
	2,127	-	**2,127**	5,008	-	5,008
3c Other Expenditure						
Removal costs	7,449	-	7,449	8,060	-	8,060
	7,449	-	**7,449**	8,060	-	8,060

	2025 £	2024 £
3d Mission Fund Grants:		
Shining Stars (NW Church)	202	-
First Aid Grant (NW Church)	360	-
Grant for Pizza Lunch	65	-
Food Hygiene Course (South Church)	-	500
Get Ready for Summer Event (North West Church)	-	250
Eco Grant (North East Church)	-	500
Kexborough Luncheon Club Grant	-	500
Drum Kit (North East Church)	-	500
Total Grants	627	2,250

Due to the value and quantity of grants made in the financial year, support costs in relation to grant making activities are negligible.

3e Employee Emoluments		
Wages and salaries	114,722	112,540
Employer NI contributions	9,254	6,868
Pension cost	4,940	4,282
Total Salaries Cost	128,916	123,690

No employee received emoluments of more than £60,000

During the year, the charity employed one part-time administrator (2024: 1) and seven part-time lay workers (2024: 6). The employees are also Trustees of the charity and detail of remuneration is included in note 11 to the accounts.

4. Tangible Fixed Assets (held for the charity's own use)

	Freehold Land & Buildings £	Property Improvements £	Total £
Original Cost			
As @ 01 September 2024	1,324,891	32,683	1,357,574
Additions in the year	-	-	-
Disposals/Transfers	-	-	-
As @ 31 August 2025	1,324,891	32,683	1,357,574
Depreciation			
As @ 01 September 2024	-	10,265	10,265
Depreciation charge	-	2,008	2,008
As @ 31 August 2025	-	12,273	12,273
Net Book Value			
As @ 01 September 2024	1,324,891	22,418	1,347,309
As @ 31 August 2025	**1,324,891**	**20,410**	**1,345,301**

5. Investment Property

	Freehold Land & Buildings £
Original Cost	
As @ 01 September 2024	400,000
Additions in the year	225,000
Reclassification	40,000
As @ 31 August 2025	665,000

The properties were valued by A P Corbett, BSc Hons Dip Surv MRICS ACIArb, of Smiths Chartered Surveyors. Two of these valuations were carried out in prior years and the trustees consider the valuations to be correct based on the stable local market conditions and the condition of the properties has remained of the same standard since the valuations were undertaken.

6. Other Investments

	2025 £	2024 £
Market value at 1 September	363,096	640,292
Additions in the year	14,197	67,345
Expenditure/Disposals in the year	(173,589)	(346,979)
Increase/(Decrease) in the year	21	2,438
Market value at 31 August	**203,725**	363,096
Gain on investments	**21**	2,438

7. Debtors

	2025	2024
	£	£
Accounts receivable	2,710	-
Debtors and accrued income	10,003	363
Prepayments	17,172	15,190
	29,885	15,553

8. Investment Assets held for resale

	2025	2024
	£	£
Valley Darfield Church	-	215,000
New Hope Church	350,000	350,000
Shafton Church	-	225,000
Cudworth Church	420,000	-
	770,000	790,000

9. Creditors

	2025	2024
	£	£
Creditors & Accruals	7,951	9,049
	7,951	9,049

10. Statutory Audit and Final Accounts Preparation

An audit fee of £6,660 was payable to GBAC Limited in relation to the financial year ending 31.08.25 (2024: £6,300). Final accounts preparation was provided by Angela Hayes, Community Accountant, at a cost of £1,250 (2024: £1,150).

11. Trustee Remuneration

No trustee received any remuneration in connection with their duties as Trustees. A number of Trustees are classed as employees of the Circuit and are paid a stipend or salary in their connection with their duties as employees. This is permitted under the governing document of the Circuit. Ministers are appointed by Methodist Connexion in accordance with CPD. Lay Workers are appointed by the Circuit Meeting in accordance with CPD.

Name	Position	Stipend or Salary £	Employers' NICs £	Pension Contributions £	Total Cost £
2024/25					
Reverend Louise Carr	Superintendent Minister	14,425	1,467	2,585	18,477
Reverend Lyn Gregg	Minister/Superintendent	33,295	3,644	6,204	43,143
Reverend Claire Rawlinson	Minister	31,227	3,346	6,204	40,777
Reverend Eileen Sanderson	Minister	1,724	8	-	1,732
Carol Jewkes	Circuit Administrator	18,115	1,548	1,087	20,750
Eleanor Peet	Circuit Lay Worker	16,469	1,312	-	17,781
Linda Stammers	Circuit Lay Worker	8,582	430	505	9,517
Daphne Irwin	Circuit Lay Worker	14,734	1,064	884	16,682
Peter White	Circuit Lay Worker	15,511	1,408	868	17,787
Deborah Evans	Circuit Lay Worker	14,734	1,064	451	16,249
Shaun Rattigan	Circuit Lay Worker	3,766	315	-	4,081
Jacqueline Praed	Circuit Lay Worker	2,525	254	76	2,855
Josephine Powell	Circuit Lay Worker	8,419	715	505	9,639
Elizabeth Jones	Circuit Lay Worker	12,142	1,144	564	13,850
		195,668	17,719	19,933	233,320
2023/24					
Reverend Louise Carr	Superintendent Minister	32,138	3,180	7,812	43,130
Reverend Lyn Gregg	Minister	29,234	2,779	7,812	39,825
Reverend Claire Rawlinson	Minister	29,234	2,779	7,812	39,825
Reverend Alison McCauley	Minister	29,234	2,779	7,812	39,825
Carol Jewkes	Circuit Administrator	16,803	1,063	1,008	18,874
Eleanor Peet	Circuit Lay Worker	15,275	853	-	16,128
Linda Stammers	Circuit Lay Worker	13,483	605	809	14,897
Daphne Irwin	Circuit Lay Worker	13,671	631	820	15,122
Peter White	Circuit Lay Worker	27,403	2,526	1,644	31,573
Deborah Evans	Circuit Lay Worker	13,671	631	-	14,302
Aimee Crossland	Circuit Lay Worker	12,236	558	-	12,794
		232,382	18,384	35,529	286,295

12. Trustee Expenses

No Trustee claimed any expenses in connection with their duties as a Trustee. Expenses were claimed in relation to duties performed for the charity by 14 Ministers, Supernumerary Ministers and Lay Workers (2024: 11).

	2025 £	2024 £
Travel Allowances	7,961	8,882
Telephone	782	905
Preaching fees	660	-
Admin & other expenses	108	749
Total	9,511	10,536

13. Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts. Therefore, only the contributions paid by the Circuit to Connexion are included in the Circuit's accounts.

Lay employees have the option of joining a defined contribution pension scheme established under Government auto-enrolment pension regulations.

14. Costs relating to the Chair of the Circuit

The Superintendent Minister is the Chair of the Circuit Meeting. As stated in note 11 the chair does not receive any remuneration in relation to duties as a Trustee. A stipend is paid for duties as a Minister and expenses claimed in connection with the duties of employment. The Superintendent Minister is required to occupy a manse which is provided by the Circuit. The notional cost of providing the manse has been estimated by reference to the rental value and maintenance costs of similar properties owned by the Circuit. The total cost of the Chair is:

	2025	2024
	£	£
Stipend of Reverend Louise Carr (Sep-24 to Jan-25)	14,425	32,138
Stipend of Reverend Lyn Gregg (Jan-25 to Aug-25)	22,748	-
Employer's National Insurance contributions	4,075	3,180
Employer's pension contributions	6,721	7,812
	47,969	43,130
Notional estimate of cost of providing manse	16,000	15,500
Chair's expenses	2,095	1,802
Removal costs	-	2,210
Total cost	**66,064**	**62,642**

15. Related Party Transactions

During the year the Circuit received assessment income totalling £305,700 (2024: £288,400) from the churches within the Circuit. The Circuit also incurred assessment costs of £76,416 (2024: £72,028) payable to the District.

The Circuit contributed £2,550 towards the accountancy fees of the three Churches (2024: £2,550).

A number of Mission grants were made to churches within the Circuit, as detailed on page 21 of this report.

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

16. Restricted Funds

The funds of the charity include restricted funds comprising the following unexpended balances of funds held on trust to be applied for specific purposes.

	Balance b/f 01/09 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/08 £
2024/25					
South Hiendley	2,154	76	(46)	(65)	2,119
Model Trust Fund	360,943	14,182	(19,494)	(154,024)	201,607
Property held for resale	790,000	20,000	-	(40,000)	770,000
Methodist Women in Britain	137	-	(137)	-	-
Mission Fund	131,897	3,690	(5,322)	24,023	154,288
	1,285,131	37,948	(24,999)	(170,066)	1,128,014
2023/24					
South Hiendley	2,069	174	(6)	(83)	2,154
Model Trust Fund	638,223	69,610	(40,935)	(305,955)	360,943
Property held for resale	554,207	-	-	235,793	790,000
Methodist Women in Britain	137	-	-	-	137
Mission Fund	86,071	6,733	(6,862)	45,955	131,897
	1,280,707	76,517	(47,803)	(24,290)	1,285,131

- The South Hiendley restricted funds were transferred to the Circuit following the church closure, for the purpose of Sunday School outings.
- The Model Trust Fund (previously the Circuit Advance Fund) is predominantly a capital fund. If the Circuit purchases or disposes of any land or property, whether it be a manse or a church, this fund is used either to fund the purchase or deposit the disposal proceeds. Applications for the use of the fund for other purposes are submitted to the Trustees for Methodist Church Purposes for approval.
- Methodist Women in Britain Funds are classified as restricted on the advice of the District.
- The Mission Fund has been established to support new mission opportunities. At the year end, the Mission Fund included a balance of £1,392 belonging to the Youth Project (2024: £2,815).

17. Funds Transfers

	2025	2024
South Hiendley:	£	£
Transfer to CFB (General Circuit Purposes)	(65)	(83)
	(65)	(83)
Model Trust Fund (MTF):		
Transfer to CFB (Mission Fund)	(24,024)	(45,955)
Transfer to CFB (General Circuit Purposes)	(80,000)	(255,000)
Transfer to CFB (Costs in respect of Deacon Appointment)	(50,000)	-
Capital Expenditure (Barugh House building project)	-	(5,000)
	(154,024)	(305,955)
Property held for resale		
Reclassification of Shafton Property	(225,000)	225,000
Reclassification of Cudworth Property	400,000	-
Reclassification of Valley Darfield Property	(215,000)	-
Investment Asset running costs	-	10,793
	(40,000)	235,793
Mission Fund:		
Transfer from MTF	24,023	45,955
	24,023	45,955
Total Transfers to/(from) Restricted Funds	**(170,066)**	(24,290)

18. Designated Funds

	2025	2024
	£	£
Quinquennial and electrical inspections	15,000	14,450
Manse redecoration	12,500	10,500
Removal and relocation	7,000	6,500
	34,500	31,450

19. Funds held as Custodian Trustee

Funds received through offerings and gifts collected on the behalf of external charities/causes. The income does not belong to the Circuit and is therefore not recognised in the accounts.

	2025 £	2024 £
Balance brought forward	-	-
Offerings/Gifts received during the year	2,327	292
Offerings/Gifts paid over during the year	(2,327)	(292)
Balance carried forward	-	-

20. Analysis of Assets between Funds

	Investments £	Investment Property £	Tangible Fixed Assets £	Other Assets £	Total £
31/08/2025					
Unrestricted Funds	-	665,000	1,345,301	467,501	2,477,802
Designated Funds	-	-	-	34,500	34,500
Restricted Funds	203,725	-	-	924,289	1,128,014
	203,725	665,000	1,345,301	1,426,290	3,640,316
31/08/2024					
Unrestricted Funds	-	400,000	1,347,309	362,156	2,109,465
Designated Funds	-	-	-	31,450	31,450
Restricted Funds	363,096	-	-	922,035	1,285,131
	363,096	400,000	1,347,309	1,315,641	3,426,046

21. Classification of Property

In accordance with guidance notes issued in 2008 by the Methodist Church, the Circuit's property is classified in the accounts as part of unrestricted funds.

Profit from property sales is classed as restricted and paid into the Model Trust Fund.

22. Trustees

NIGEL BONSON
REV LOUISE CARR - *deceased Dec-24*
DIANE CHARLESWORTH
REV LOUISE DAWSON
DEBORAH EVANS
WAN FOOG LOH
REV LYN GREGG
HEATHER HAGUE
ELIZABETH HAIGH – *resigned Aug-25*
ELIZABETH HAMBLETON
ANNE HAMBY
CHRISTINE HARRINGTON
GWYNYTH HARRISON
JOAN HAYWOOD
LESLIE HOWARTH
DAPHNE IRWIN
CAROL JEWKES
EILEEN MCHALE
CATHERINE MOSLEY
REV MICK NEAL
ALISON PADGETT
JANICE PARKIN
JENNIFER PEARSON
JOHN PEARSON
ELLIE PEET
REV CLAIRE RAWLINSON – *resigned Aug-25*
MARY REASON
REV EILEEN SANDERSON
MICHAEL SANDERSON
LINDA STAMMERS
BARBARA TEWSON
DAWN WEBSTER

Appointed December 2024:

ANGELA FINDLOW

Appointed March 2025:

ELIZABETH JONES
JOSEPHINE POWELL

Appointed September 2025:

REV ANDREW ATKINS
DEACON MARK ATTWOOD
JACKIE PRAED
SHAUN RATTIGAN

THE METHODIST CHURCH - BARNSLEY CIRCUIT

England & Wales - Charity number 1135240

Accounts

BARNSLEY METHODIST CIRCUIT

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2024

Registered Charity Number: 1135240

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Principal Office
Barnsley Methodist Church Circuit Office
Emmanuel Methodist Church
Huddersfield Road
Barnsley
S75 1DT

Circuit Administrator
Carol Jewkes

Accountant
Angela Hayes
Community Accountant
22 Brocklehurst Avenue
Barnsley
S70 3EE

Registered Auditors
GBAC Limited
Old Linen Court
83-85 Shambles Street
Barnsley
S70 2SB

Principal Bankers
HSBC
5 Market Hill
Barnsley
S70 2PY

Investment Managers
Central Finance Board of the Methodist Church
4th Floor
Friendly House
52/58 Tabernacle Street
London
EC2A 4NJ

Solicitors
Bury and Walkers
Britannic House
Regent Street
Barnsley
S70 2EQ

The Barnsley Methodist Circuit Trustees 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.

The Barnsley Methodist Circuit is part of the Methodist Church, which is a charity. The Circuit is registered with the Charity Commission under the name of The Methodist Church – Barnsley Circuit.

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 for the Circuit are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The managing body of the Circuit is The Circuit Meeting. The members of this body are the Trustees of the charity. The Circuit Meeting meets quarterly. All major policies and decisions on all Circuit matters are made at these meetings. The Circuit Meeting comprises:

Superintendent Minister – Chairman
Other Circuit Ministers and employed Lay workers
Circuit Leadership Team
Circuit Secretary
Circuit Treasurer
Appointed representatives from all churches within the Circuit.

A full list of the current trustees is given in note 22 to the financial statements. The position of Treasurer is currently vacant and the Circuit Resources Team takes on this role.

Ministers and Lay workers are automatically appointed as trustees as a condition of their appointment to the Circuit. Formal training in trusteeship is given to Ministers by the Methodist Church. The Circuit Leadership Team, the Circuit Secretary and the Circuit Treasurer are recruited from members of the churches worshipping in the Circuit and are appointed for a period of six years. They are offered training by the Sheffield District of the Methodist Church. Representatives from the churches are appointed by their churches. Other than safeguarding training, there is no formal training programme offered to this group of Trustees but all will be Trustees of their individual church charities and many have previously served as Circuit Stewards. All office holders are expected to undertake safeguarding training as a condition of appointment.

Day-to-day management is undertaken by the Superintendent Minister and the Circuit Leadership Team. A number of sub-committees of The Circuit Meeting also work on policy, mission and strategy. The decisions of these bodies are subject to ratification by The Circuit Meeting.

RELATED PARTIES

The charity is part of the Methodist Church which includes the Connexion, Districts and local churches. Barnsley Methodist Circuit is part of the Sheffield District and supports the following local multi-site churches:

Methodist Church Barnsley South (registered charity number 1193107).

Methodist Church Barnsley North East (registered charity number 1185800).

Methodist Church Barnsley North West (registered charity number 1135136).

OBJECTIVES AND ACTIVITIES

The Vision of the Barnsley Methodist Circuit is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and churches of the Circuit to serve their communities and the wider world.

ACHIEVEMENTS AND PERFORMANCE

During the year the Circuit, through the member churches, has been active in the local and wider communities and has successfully started or continued with a number of initiatives and programmes in support of the objectives. This is in addition to a programme of religious services, some online, and including weddings and funerals.

The Circuit Leadership Team (CLT) has continued to provide representative and accountable leadership in the life of the Circuit, meeting regularly throughout the year and playing an active part in important discussions and planning around the Circuit's finances and staffing. Membership of the Circuit Leadership Team is approved by the Circuit Meeting annually.

During the year the CLT continued to pursue the three-year Mission Plan for the Circuit built around the four elements of Our Calling, reviewed progress against the Plan regularly, and has started a number of new initiatives in response to the Plan. In the course of the year a number of grants of up to £500 were given for new mission work being undertaken by churches and chapels, supporting a range of innovative initiatives. In the summer of 2024 the CLT with the staff team undertook a full review of achievements and developed a revision of the Mission plan for 2024-2027.

The Circuit once again supported the work of Blythswood Care by encouraging members to prepare shoe boxes to be collected in November and distributed in other parts of the world in time for Christmas. Churches were encouraged to support the Barnsley Foodbank Partnership, to renew their commitment to Fairtrade, and to seek to address environmental issues in seeking to become Eco churches. A number of churches continue to offer warm spaces for their local community.

Following the plan on ministerial staffing, the Circuit sought to appoint 2 new ministers to replace ministers moving on in July 2023. The positions of Superintendent and South Minister and minister for North West Church were filled from September 2023. Following the staffing plan, Lay Workers were also appointed when positions became vacant.

The Deacon who took on a new role with a specific focus on nurture, growth and discipleship in January 2023 decided to curtail her appointment from July 2024 for personal reasons. During her time with us she worked on her brief across the Circuit through projects such as, free pizza lunches in school holidays, running a Chaplaincy for everyone course, helping Buckley chapel meet the needs of the homeless community.

The Circuit continues to employ a part time Administrator to support its work, and several part time Lay Workers in the Churches of the Circuit.

The Circuit Leadership Team continued to provide support to the Circuit Staff and wider family of the church.

A main responsibility of the Circuit in particular is to maintain the fabric of properties in its possession and to arrange the finances for the maintenance of the member chapels. A full programme of repairs and improvements has been progressed so that the chapels may continue to be fully available for their local communities. The renting out of the one manse that is not being occupied by a minister and is therefore not required for Circuit staff has continued to be a source of income; it should be noted that it is not the aim of the Circuit to hold property as an investment and surplus properties will be sold when market conditions are favourable.

Due to the closure of a number of chapels, the Circuit has taken responsibility for the former chapel buildings of Shafton, Cudworth, New Hope and Valley Darfield. At the time of writing the Shafton building is being used by a local boxing club and for community use, Cudworth is occupied by the Exodus project working with young people, and a Play Café and Tea Room is operating at Valley Darfield. The progress to sale of the New Hope premises was agreed. The Shafton building was transferred during the year, from fixed assets to a current asset investment as it is being marketed for sale.

Members at Silkstone Common Church agreed to cease worship there in May 2023 and transfer to Dodworth Church. Silkstone Common Church remained registered for service and open for occasional worship and community use throughout 2024. The property will transfer to the responsibility of the Circuit in the next financial year. (See 'Events after the end of the Reporting Period').

In order to better manage the properties in their care the Trustees appointed Forge Partnerships to give support with maintenance, reviewed & developed a property strategy with Sheffield District and began with advice from TMCP to transfer contracts to a lease footing.

FINANCIAL REVIEW

Income Generation

The main source of income is generated by a levy, known as the Circuit Assessment. This Circuit Assessment is levied on each individual church within the Circuit based on an allocation of shares recommended to the Circuit Meeting through the Circuit Resources Team. During the year the Circuit has achieved additional income by letting out, on a short-term lease, a manse which would otherwise be vacant.

Fixed Assets

The Circuit owns the manses and certain furnishings therein. The properties are held for the use of Ministers and therefore are not considered to be investment properties. The values included in the balance sheet represent the 'deemed cost' at the date of the most recent valuation in August 2013.

Church buildings are transferred to the Circuit upon church closure and are included in the balance sheet as current assets. Proceeds of sales of Church buildings, as well as sales of manses, less a levy from the Methodist Church, are the property of the Circuit and are held as restricted funds.

The Circuit retains sufficient funds in reserve to cover any emergency maintenance costs and capital expenditure that may be required.

Reserves Policy

The funds of the charity consist mainly of land, buildings, investments and bank deposits and the Trustees intend to maintain their value to provide income and resources for future work in pursuit of the charitable objectives. The Circuit Meeting sets budgets to maintain a balance between income and expenditure and there is a target of holding liquid cash reserves equal to 50% of annual expenditure (less any extraordinary expenditure). The funds of the charity at the balance sheet date are analysed below:

	2024	2023
	£	£
Total Funds at 31st August	3,426,046	3,511,458
Restricted Funds	(1,285,131)	(1,280,707)
Designated Funds	(31,450)	(30,000)
Tangible Fixed Assets	(1,347,309)	(1,569,318)
Investment Property	(400,000)	(400,000)
Total Unrestricted Reserve	**362,156**	231,433
50% of annual expenditure on Circuit Activities	**253,633**	246,845
(Deficit)/excess reserves held at balance sheet date	**108,523**	-15,412

Designated funds are those set aside for future commitments/planned activities. Designated funds held at the year end are detailed in note 18 of the accounts.

The Circuit Meeting through the Circuit Resources Team monitors reserves carefully to ensure sufficient funds are held to support the ongoing mission of the Church in Barnsley. Any excess reserve will be used in furtherance of the charitable activities.

Investment Policy

The Circuit bank deposits are held by HSBC and the Central Finance Board of the Methodist Church. It is the policy to hold higher balances with the Central Finance Board due to the differential in interest rates. The Circuit has a number of trusts, held by Trustees for Methodist Purposes. Management of the funds and investment strategy is the responsibility of the Circuit.

There are no bench marks for the expected returns or appreciation on investments. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment is obtained at least as good as market rate, considering the Circuit's low appetite for risk.

The Circuit trustees' investment policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and the Trustees for Methodist Church Purposes (TMCP) that takes into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

RISK POLICY

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. The major risks to which the charity is exposed are financial, organisational and reputational.

Financial Risk

The Circuit's main source of funds is the Circuit Assessment. This is paid by the Circuit churches some of whom are under significant financial pressure. The Circuit has sufficient reserves to allow it to continue to operate for a significant period if churches were unable to meet the assessment in full. The Circuit has established sub-committees to manage Circuit resources (the Resources Team) and strategic planning (the Invitations and Planning team). These teams work together with the Circuit churches to ensure that collectively across the churches the assessment remains affordable.

Organisational Risk

There is a shortage of ordained ministers across the Methodist Connexion which may result in a reduction in ordained staff either when ministers enter stationing at the end of their period of appointment to Circuit, if redeployed or they retire. A reduction in ministers may reduce the ability of the Circuit to meet its aims. The Invitations and Planning Team reviews staffing levels against the strategic aims of the Circuit to present reasoned statements of need at the point of move of ministers.

Reputational Risk

The Circuit, churches within the Circuit and the wider Methodist Connexion have contact with vulnerable adults and children which presents a number of safeguarding issues. Failures in safeguarding, both historic and current might result in major reputational damage to the Circuit. Safeguarding training is mandatory for all staff, office holders and trustees. The Circuit has a designated safeguarding officer and support is available from District and Connexion.

PUBLIC BENEFIT

The trustees have taken due regard of guidance on public benefit published by the Charity Commission and consider that the Circuit enables its member churches to deliver such benefits.

FUTURE DEVELOPMENTS

The Trustees intend to continue actively managing the property and investment portfolio which generates funds to better pursue the charitable objectives. This will include continuing to implement the three-year Mission Plan, and in particular continuing to use Circuit finances to support the work of churches and chapels, holding an annual event to provide challenge and inspiration about mission opportunities, improving Local Preacher development and recruitment, sharing resources for worship about issues of social justice, and exploring the positive opportunities which come with the change of ministers.

EVENTS AFTER THE END OF THE REPORTING PERIOD

Members at Silkstone Common Church agreed to cease worship in May 2023 and transfer to Dodworth Church. Since that time, Silkstone Common Church has remained registered for service and open for occasional worship and community use. On 14th September 2024, formal permission to "cease to meet" was ratified by the Representative Synod (District Gathering). The property was inspected by Smiths Chartered Surveyors on 23rd February 2024. The estimated valuation being £225,000 to £250,000. The value of the building will be brought into the Circuit accounts for the year ending 31 August 2025 and the Circuit is considering options for the long-term future of this building.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently;
- 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 THE AUDITORS

In accordance with the law, as the trustees, we certify that:

- So far as we are aware, there is no relevant information of which the Auditors are 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 Auditors are aware of that information.

Approved by the trustees and signed on their behalf by:



REVEREND LYN GREGG
TRUSTEE

Date: 22 April 2025

Opinion

We have audited the financial statements of Barnsley Methodist Circuit (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with S154 of the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



22 April 2025

Mrs Victoria Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

Statutory Auditor

Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSLEY METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources					
Donations and legacies	2a	370	-	370	-
Income from charitable activities	2b	339,803	6,734	346,537	340,524
Investment income	2c	17,008	25,105	42,113	28,127
Other income	2d	-	42,240	42,240	208,892
Total incoming resources		357,181	74,079	431,260	577,543
Resources expended					
Expenditure on charitable activities	3a	458,239	47,803	506,042	493,689
Investment asset costs	3b	5,008	-	5,008	11,171
Other expenditure	3c	8,060	-	8,060	108,864
Total resources expended		471,307	47,803	519,110	613,724
Net incoming resources		(114,126)	26,276	(87,850)	(36,181)
Transfers between funds	17	24,290	(24,290)	-	-
Net incoming resources		(89,836)	1,986	(87,850)	(36,181)
Other recognised gains and losses					
Gain/(loss) on investments	6	-	2,438	2,438	(1,481)
Revaluation of fixed assets					-
Net movement in funds		(89,836)	4,424	(85,412)	(37,662)
Balance brought forward		2,230,751	1,280,707	3,511,458	3,549,120
Total Funds Carried Forward		**2,140,915**	**1,285,131**	**3,426,046**	3,511,458

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

Prior year income includes restricted investment income of £18,502, restricted income from charitable activities of £5,164 and restricted other income of £100,000. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £35,669 restricted funds. Prior year investment asset costs includes £11,171 restricted funds. Prior year other expenditure includes £11,859 restricted funds. All other prior year expenditure is unrestricted funds.

The prior year gain on investments is restricted funds.

BARNSLEY METHODIST CIRCUIT

BALANCE SHEET

AS AT 31 AUGUST 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible fixed assets	4	1,347,309		1,569,318	
Investment property	5	400,000		400,000	
Investments	6	363,096		640,292	
Total fixed assets			2,110,405		2,609,610
Current assets					
Debtors	7	15,553		20,599	
Investments held for resale	8	790,000		565,000	
Cash at bank and in hand		519,137		350,825	
Total current assets		1,324,690		936,424	
Liabilities					
Creditors:	9				
amounts falling due within one year		(9,049)		(34,576)	
Net current assets			1,315,641		901,848
Net assets			**3,426,046**		3,511,458
Funds of the charity	16/18				
Unrestricted funds			2,109,465		2,200,751
Designated funds			31,450		30,000
Restricted funds			1,285,131		1,280,707
Total funds			**3,426,046**		3,511,458

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed: LPGregg Dated: 22 April 2025

REVEREND LYN GREGG
TRUSTEE

BARNSLEY METHODIST CIRCUIT

STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2024

	Total Funds £	Prior Year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(148,435)	12,861
Cash flows from investing activities:		
Dividends, interest and rents from investments	42,113	28,127
Purchase of property and equipment	(5,000)	(123,253)
Proceeds from the sale of property	-	259,496
Proceeds from the sale of investments	-	-
Additions/disposals in the year	279,634	(239,082)
	316,747	(74,712)
Cash flows from financing activities:	-	-
Change in cash and cash equivalents in the reporting period	**168,312**	(61,851)
Cash and cash equivalents at the beginning of the reporting period	350,825	412,676
Cash and cash equivalents at the end of the reporting period	**519,137**	350,825

Reconciliation of net income/(expenditure) to net cash inflow from operating activities:

Net movement in funds for the reporting period (as per the Statement of Financial Activities)	**(85,412)**	(37,662)
Adjustments for:		
Depreciation	2,009	2,009
(Gains)/losses on investments	(2,438)	1,481
Dividends, interest and rents from investments	(42,113)	(28,127)
Profit/(loss) on disposal of fixed assets	225,000	(79,496)
(increase)/decrease in investment assets held for sale	(225,000)	240,000
Value of fixed assets transferred to Circuit	-	-
(increase)/decrease in debtors	5,046	(4,564)
increase/(decrease) in creditors	(25,527)	(80,780)
Net cash provided by(used in) operating activities	**(148,435)**	12,861

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.

In 2016 the charity changed its policy for the treatment of Fixed Assets, in accordance with the special provision contained in section 35 of FRS102. In previous periods, freehold property was stated at open-market values. The trustees took the decision to use the original cost method of valuation for the reason that the properties are held for use and are not considered to be investment property. The trustees have elected to use the most recent revaluation of the property, in August 2013, as the 'deemed' cost in the accounts.

(b) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

(c) Going Concern Note

After reviewing the charity's projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. There are no material uncertainties 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.

(d) 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 and income for activities undertaken for charitable purposes. Income from other trading activities includes income from fundraising and non-charitable trading activities. Investment income is earned from holding assets for investment purposes.

(e) 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 accounts.

22 April

(f) 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.

(g) Tangible fixed assets

Freehold property, whether being occupied by a minister or being rented, is stated at cost. It is estimated that 1/3 of the valuation of land and buildings is land and 2/3rd buildings.

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time. Furniture and equipment is written off in the year of acquisition.

Property improvements are capitalised in the accounts of the Circuit and depreciated over the estimated useful life of the asset.

(h) Fixed asset investments

Investments are included at bid price at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

(i) Investment Assets

Church buildings are under the stewardship of the Methodist Church but are transferred to the Circuit upon church closure as Investment Assets. Buildings that are to be sold are recognised at valuation price. Investment Assets for sale are classified as current assets on the balance sheet and recognised in the Statement of Financial Activities as 'other income'.

(j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(k) Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument. Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(l) Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

(m) Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers.

Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities - Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

(n) Gifts and intangible income

Gifts and intangible income are accounted for when they are received and are included at the trustees' valuation of their worth to the Circuit.

(o) Government Grants

Grants are recognised as income when received. They are accounted for using the performance method. If performance-related conditions are not met then a grant is recognised as a liability in the balance sheet as deferred income. Deferred income is released to income in the reporting period in which performance-related or other conditions that limit recognition are met.

(p) Restricted and unrestricted funds

Restricted funds are funds received which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

(q) Operating leases

Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight-line basis over the lease term.

(r) Pension costs

The Circuit makes payments into a defined contributions pension scheme for some of its administrative employees. The charge represents the amount payable in respect of the year.

2. Incoming Resources

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
2a Donations and Legacies						
Legacy	-	-	-	-	-	-
Donations	370	-	370	-	-	-
	370	**-**	**370**	-	-	-
2b Income from Charitable Activities						
Main Assessments	288,400	-	288,400	280,000	-	280,000
Circuit Office	751	-	751	272	-	272
Rentals	43,853	-	43,853	43,990	-	43,990
Connexional Funds	6,209	-	6,209	6,529	-	6,529
North West Project	-	-	-	-	-	-
Mission Fund	-	6,734	6,734	-	5,164	5,164
Funeral & Wedding Levies	265	-	265	1,330	-	1,330
Sundry & Other Income	325	-	325	3,239	-	3,239
	339,803	**6,734**	**346,537**	335,360	5,164	340,524
2c Investment Income						
Interest and dividends	17,008	25,105	42,113	9,625	18,502	28,127
Gain from sale of investment assets	-	-	-	-	-	-
	17,008	**25,105**	**42,113**	9,625	18,502	28,127
2d Other Income						
Gain re the sale of Queens Road manse	-	-	-	91,355	-	91,355
Stipend Support funding	-	-	-	17,537	-	17,537
Refund of donation to pension deficit	-	42,240	42,240	-	-	-
Valuation adjustment New Hope Church	-	-	-	-	100,000	100,000
	-	**42,240**	**42,240**	108,892	100,000	208,892

3. Resources Expended

	2024			2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
3a Expenditure on Charitable Activities						
Stipends	163,946	-	163,946	151,997	-	151,997
Salaries	123,690	-	123,690	110,918	-	110,918
Travel	10,431	-	10,431	9,439	-	9,439
Preaching fees	18	-	18	-	-	-
Manses Expenses:						
Council Tax	9,095	-	9,095	7,411	-	7,411
Water Rates	1,136	-	1,136	1,472	-	1,472
Maintenance & repairs	9,589	-	9,589	13,790	-	13,790
Insurance	5,262	-	5,262	4,758	-	4,758
Mission fund:						
Grants	-	2,250	2,250	-	7,716	7,716
Other	-	4,612	4,612	-	5,520	5,520
Management and Administration:						
Telephone	3,385	-	3,385	2,914	-	2,914
Postage, printing and stationery	1,538	-	1,538	957	-	957
Website	670	-	670	689	-	689
Quarterly magazine	840	-	840	808	-	808
Circuit Office Rent	3,000	-	3,000	3,030	-	3,030
Books and Courses	1,785	-	1,785	2,935	-	2,935
Professional and Legal	660	1,825	2,485	962	1,147	2,109
Sheffield and District Assessment	72,028	-	72,028	69,420	-	69,420
Connexional Funds	10,616	-	10,616	2,617	-	2,617
Quinquennial & Electrical Costs	4,155	-	4,155	6,553	-	6,553
Rental Property Expenses	22,025	-	22,025	50,965	-	50,965
Sundries & miscellaneous	1,571	-	1,571	4,156	-	4,156
District Levy	-	39,116	39,116	-	21,286	21,286
Depreciation	2,009	-	2,009	2,009	-	2,009
Bank charges	64	-	64	70	-	70
Churches Accounts & payroll	3,064	-	3,064	3,050	-	3,050
Audit & Accountancy	7,662	-	7,662	7,100	-	7,100
	458,239	**47,803**	**506,042**	458,020	35,669	493,689
3b Investment Asset Costs						
Hoyland property running costs	1,881	-	1,881	-	378	378
New Hope insurance & fees	3,127	-	3,127	-	10,793	10,793
	5,008	-	**5,008**	-	11,171	11,171
3c Other Expenditure						
Removal costs	8,060	-	8,060	7,376	-	7,376
Rent Contribution- Melton Mowbray	-	-	-	5,087	-	5,087
Loss on the sale of Hoyland Chapel	-	-	-	-	11,859	11,859
Connexional Levy on Sale of Assets	-	-	-	84,542	-	84,542
	8,060	-	**8,060**	97,005	11,859	108,864

	2024 £	2023 £
Mission Fund Grants:		
Coronation celebration grants to churches	-	1,300
Dementia Friendly grant	-	500
Messy Vintage grant	-	500
Church outing grant	-	500
Energy Efficiency Evaluation grant	-	500
Ladies Lunch	-	528
Lego Club	-	400
Walking club	-	250
Hemsworth Fiesta	-	500
Friendship café	-	500
Messy Church grant	-	500
Toddler group	-	500
Grant for lighting at Buckley	-	500
Learning Grant	-	738
Food Hygiene Course (South Church)	500	-
Get Ready for Summer Event (North West Church)	250	-
Eco Grant (North East Church)	500	-
Kexborough Luncheon Club Grant	500	-
Drum Kit (North East Church)	500	-
Total Grants	2,250	7,716
Employee emoluments		
Wages and salaries	112,540	99,707
Employer NI contributions	6,868	6,153
Pension cost	4,282	5,058
Total Salaries Cost	123,690	110,918

No employee received emoluments of more than £60,000

During the year, the charity employed one part-time administrator (2023: 1) and six part-time lay workers (2023: 6). The employees are also Trustees of the charity and detail of remuneration is included in note 11 to the accounts.

4. Tangible Fixed Assets (held for the charity's own use)

	Freehold Land & Buildings £	Property Improvements £	Total £
Original Cost			
As @ 01 September 2023	1,544,891	32,683	1,577,574
Additions in the year	5,000	-	5,000
Disposals/Transfers	(225,000)	-	(225,000)
As @ 31 August 2024	1,324,891	32,683	1,357,574
Depreciation			
As @ 01 September 2023	-	8,256	8,256
Depreciation charge	-	2,009	2,009
As @ 31 August 2024	-	10,265	10,265
Net Book Value			
As @ 01 September 2023	1,544,891	24,427	1,569,318
As @ 31 August 2024	**1,324,891**	**22,418**	**1,347,309**

5. Investment Property

	Freehold Land & Buildings £
Original Cost	
As @ 01 September 2023	400,000
Additions in the year	-
Disposals	-
As @ 31 August 2024	400,000

The property was valued by A P Corbett, BSc Hons Dip Surv MRICS ACIArb, of Smiths Chartered Surveyors, September 2024.

6. Other Investments

	2024 £	2023 £
Market value at 1 September	640,292	402,691
Additions in the year	67,345	617,998
Expenditure/Disposals in the year	(346,979)	(378,916)
Increase/(Decrease) in the year	2,438	(1,481)
Market value at 31 August	**363,096**	640,292
Gain on investments	**2,438**	(1,481)

7. Debtors

	2024	2023
	£	£
Debtors and accrued income	363	1,158
Prepayments	15,190	19,441
	15,553	20,599

8. Investment Assets held for resale

	2024	2023
	£	£
Valley Darfield Church - closed 2022	215,000	215,000
New Hope Church - closed 2022	350,000	350,000
Shafton Church - closed 2021	225,000	-
	790,000	565,000

9. Creditors

	2024	2023
	£	£
Creditors & Accruals	9,049	34,576
Deferred income	-	-
	9,049	34,576

10. Audit and Accountancy

An audit fee of £6,300 was payable to GBAC Limited in relation to the financial year ending 31.08.24 (2023: £6,000). The cost of final accounts preparation, provided by Angela Hayes, Community Accountant, was £1,150 (2023: £1,100).

11. Trustee Remuneration

No trustee received any remuneration in connection with their duties as Trustees. A number of Trustees are classed as employees of the Circuit and are paid a stipend or salary in their connection with their duties as employees. Ministers are appointed by Methodist Connexion in accordance with CPD. Lay Workers are appointed by the Circuit Meeting in accordance with CPD. During the year, two Supernumery Ministers were engaged on part time contracts.

Name	Position	Stipend or Salary £	Employers' NICs £	Pension Contributions £	Total Cost £
2023/24					
Reverend Louise Carr	Superintendent Minister	32,138	3,180	7,812	43,130
Reverend Lyn Gregg	Minister	29,234	2,779	7,812	39,825
Reverend Claire Rawlinson	Minister	29,234	2,779	7,812	39,825
Reverend Alison McCauley	Minister	29,234	2,779	7,812	39,825
Carol Jewkes	Circuit Administrator	16,803	1,063	1,008	18,874
Eleanor Peet	Circuit Lay Worker	15,275	853	-	16,128
Linda Stammers	Circuit Lay Worker	13,483	605	809	14,897
Daphne Irwin	Circuit Lay Worker	13,671	631	820	15,122
Peter White	Circuit Lay Worker	27,403	2,526	1,644	31,573
Deborah Evans	Circuit Lay Worker	13,671	631	-	14,302
Aimee Crossland	Circuit Lay Worker	12,236	558	-	12,794
		232,382	18,384	35,529	286,295
2022/23					
Reverend Michael Neal	Superintendent Minister	29,796	2,923	7,244	39,963
Reverend Ben Scrivens	Minister	27,104	2,543	7,244	36,891
Reverend Claire Rawlinson	Minister	27,104	2,543	7,244	36,891
Reverend Alison McCauley	Minister	27,104	2,543	7,244	36,891
Jayne Wragg	Circuit Administrator	5,446	461	641	6,548
Carol Jewkes	Circuit Administrator	12,586	796	645	14,027
Eleanor Peet	Circuit Lay Worker	14,321	730	-	15,051
Linda Stammers	Circuit Lay Worker	12,510	476	751	13,737
Daphne Irwin	Circuit Lay Worker	12,825	520	769	14,114
Peter White	Circuit Lay Worker	25,699	2,322	1,542	29,563
Deborah Evans	Circuit Lay Worker	1,146	53	-	1,199
Aimee Crossland	Circuit Lay Worker	2,933	91	-	3,024
Carol Cotton	NE Lay Worker	12,241	704	710	13,655
		210,815	16,705	34,034	261,554

12. Trustee Expenses

No Trustee claimed any expenses in connection with their duties as a Trustee. Expenses were claimed in relation to duties performed for the charity by ten Ministers, Supernumerary Ministers and Lay Workers (2023: eight).

	2024 £	2023 £
Travel	8,882	9,439
Office and administration	36	376
Telephone	905	227
Other expenses	713	637
Total	10,536	10,679

13. Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts. Therefore, only the contributions paid by the Circuit to Connexion are included in the Circuit's accounts.

Lay employees have the option of joining a defined contribution pension scheme established under Government auto-enrolment pension regulations. The Circuit also paid contributions to a private, defined contribution pension scheme of the Circuit Administrator.

14. Costs relating to the Chair of the Circuit

The Superintendent Minister is the Chair of the Circuit Meeting. As stated in note 11 the chair does not receive any remuneration in relation to duties as a Trustee. A stipend is paid for duties as a Minister and expenses claimed in connection with the duties of employment. The Superintendent Minister is required to occupy a manse which is provided by the Circuit. The notional cost of providing the manse has been estimated by reference to the rental value and maintenance costs of similar properties owned by the Circuit. The total cost of the Chair is:

	2024 £	2023 £
Stipend of Reverend Louise Carr	32,138	29,796
Employer's National Insurance contributions	3,180	2,923
Employer's pension contributions	7,812	7,244
	43,130	39,963
Notional estimate of cost of providing manse	15,500	14,850
Chair's expenses	1,802	2,648
Removal costs	2,210	-
Total cost	**62,642**	57,461

15. Related Party Transactions

During the year the Circuit received assessment income totalling £288,400 (2023: £280,000) from the churches within the Circuit. The Circuit also incurred assessment costs of £72,028 (2023: £69,420) payable to the District.

The Circuit contributed £2,550 towards the accountancy fees of the three Churches (2023: £2,450).

A number of Mission grants were made to churches within the Circuit, as detailed on page 21 of this report.

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

16. Restricted Funds

The funds of the charity include restricted funds comprising the following unexpended balances of funds held on trust to be applied for specific purposes.

	Balance b/f 01/09 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/08 £
2024					
South Hiendley	2,069	174	(6)	(83)	2,154
Model Trust Fund	638,223	69,610	(40,935)	(305,955)	360,943
Property held for resale	554,207	-	-	235,793	790,000
Methodist Women in Britain	137	-	-	-	137
Mission Fund	86,071	6,733	(6,862)	45,955	131,897
	1,280,707	76,517	(47,803)	(24,290)	1,285,131
2023					
South Hiendley	2,197	46	(134)	(40)	2,069
Model Trust Fund	400,494	18,456	(23,780)	243,053	638,223
Property held for resale	674,120	100,000	(23,030)	(196,883)	554,207
Methodist Women in Britain	137	-	-	-	137
Mission Fund	94,143	5,164	(13,236)	-	86,071
	1,171,091	123,666	(60,180)	46,130	1,280,707

- The South Hiendley restricted funds were transferred to the Circuit following the church closure, for the purpose of Sunday School outings.
- The Model Trust Fund (previously the Circuit Advance Fund) is a predominantly a capital fund. If the Circuit purchases or disposes of any land or property, whether it be a manse or a church, this fund is used either to fund the purchase or deposit the disposal proceeds. Applications for the use of the fund for other purposes are submitted to the Trustees for Methodist Church Purposes for approval.
- Methodist Women in Britain Funds are classified as restricted on the advice of the District.
- The Mission Fund has been established to support new mission opportunities. At the year end, the Mission Fund included a balance of £2,815 belonging to the Youth Project.

22 April 2025

17. Funds Transfers

	2024	2023
South Hiendley:	£	£
Transfer to CFB (General Circuit Purposes)	(83)	(40)
	(83)	(40)
Model Trust Fund (MTF):		
Transfer to CFB (Mission Fund)	(45,955)	-
Transfer to CFB (General Circuit Purposes)	(255,000)	-
Transfer to CFB (Conservatory Roof Orchard Croft)	-	(10,260)
Transfer to CFB (Windows Wheetshaw Lane)	-	(10,300)
Transfer to CFB (Windows Hawshaw Lane)	-	(8,890)
Transfer to HSBC (Manse Costs reimbursed)	-	(12,756)
Properties sold during the year	-	407,697
Capital Expenditure (Barugh House building project)	(5,000)	(122,438)
	(305,955)	243,053
Property held for resale		
Sale of Hoyland Church	-	(196,883)
Reclassification of Shafton Property	225,000	-
Investment Asset running costs	10,793	-
	235,793	(196,883)
Mission Fund:		
Transfer from MTF	45,955	-
	45,955	-
Total Transfers to/(from) Restricted Funds	**(24,290)**	46,130

18. Designated Funds

	2024	2023
	£	£
Quinquennial and electrical inspections	14,450	13,750
Manse redecoration	10,500	10,000
Removal and relocation	6,500	6,250
	31,450	30,000

19. Funds held as Custodian Trustee

Funds received through offerings and gifts collected on the behalf of external charities/causes. The income does not belong to the Circuit and is therefore not recognised in the accounts.

	2024 £	2023 £
Balance brought forward	-	-
Offerings/Gifts received during the year	292	113
Offerings/Gifts paid over during the year	(292)	(113)
Balance carried forward	-	-

20. Analysis of Assets between Funds

	Investments £	Investment Property £	Tangible Fixed Assets £	Other Assets £	Total £
31/08/2024					
Unrestricted Funds	-	400,000	1,347,309	362,156	2,109,465
Designated Funds	-	-	-	31,450	31,450
Restricted Funds	363,096	-	-	922,035	1,285,131
	363,096	400,000	1,347,309	1,315,641	3,426,046
31/08/2023					
Unrestricted Funds	-	400,000	1,569,318	231,433	2,200,751
Designated Funds	-	-	-	30,000	30,000
Restricted Funds	640,292	-	-	640,415	1,280,707
	640,292	400,000	1,569,318	901,848	3,511,458

21. Classification of Property

In accordance with guidance notes issued in 2008 by the Methodist Church, the Circuit's property is classified in the accounts as part of unrestricted funds.

Profit from property sales is classed as restricted and paid into the Model Trust Fund.

22. Trustees

KATHLEEN BODILL - *deceased Dec-24*
RICHARD CALEY – *resigned Sep-24*
MICHAEL STANLEY CORNEY – *resigned Mar-24*
AIMEE CROSSLAND – *resigned Jul-24*
REV LOUISE DAWSON
DEBORAH EVANS
ANGELA FINDLOW – *resigned Jun-24*
WAN FOOG LOH
HEATHER HAGUE
ELIZABETH HAIGH
ELIZABETH ANN HAMBLETON
ANNE HAMBY
CHRISTINE HARRINGTON
HAZEL HAWDEN – *deceased Dec-24*
JOAN HAYWOOD
ALAN FREDERICK HOLLANDS – *resigned Sep-24*
LESLIE HOWARTH
DAPHNE IRWIN
CAROL JEWKES
CHENERUSAYA MAKUMBE – *resigned Sep-24*
DEACON ALISON McCAULEY – *resigned Jul-24*
EILEEN MARGARET ANN MCHALE
CATHERINE ANN MOSLEY
REV MICK NEAL
ALISON PADGETT
JENNIFER PEARSON
JOHN PEARSON
ELLIE PEET
BERYL PLATTS – *resigned Sep-24*
BILL PLATTS – *resigned Sep-24*
REV CLAIRE RAWLINSON
MARY REASON
REV EILEEN SANDERSON
MICHAEL SANDERSON
REV ALAN SAXBY
LINDA STAMMERS
BARBARA TEWSON
DAWN WEBSTER

Appointed September 2023:
REV LOUISE CARR - *deceased Dec-24*
REV LYN GREGG

Appointed March 2024:
DIANE CHARLESWORTH
GWYNYTH HARRISON

Appointed June 2024:
JANICE PARKIN

Appointed September 2024:
NIGEL BONSON

Appointed December 2024:
ANGELA FINDLOW

THE METHODIST CHURCH - BARNSLEY CIRCUIT

England & Wales - Charity number 1135240

Accounts

BARNSLEY METHODIST CIRCUIT

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2023

Registered Charity Number: 1135240

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Principal Office
Barnsley Methodist Church Circuit Office
Emmanuel Methodist Church
Huddersfield Road
Barnsley
S75 1DT

Circuit Administrator
Carol Jewkes

Accountant
Angela Hayes
Community Accountant
22 Brocklehurst Avenue
Barnsley
S70 3EE

Registered Auditors
GBAC Limited
Old Linen Court
83-85 Shambles Street
Barnsley
S70 2SB

Principal Bankers
HSBC
5 Market Hill
Barnsley
S70 2PY

Investment Managers
Central Finance Board of the Methodist Church
4th Floor
Friendly House
52/58 Tabernacle Street
London
EC2A 4NJ

Solicitors
Bury and Walkers
Britannic House
Regent Street
Barnsley
S70 2EQ

The Barnsley Methodist Circuit Trustees 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.

The Barnsley Methodist Circuit is part of the Methodist Church, which is a charity. The Circuit is registered with the Charity Commission under the name of The Methodist Church – Barnsley Circuit.

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 for the Circuit are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The managing body of the Circuit is The Circuit Meeting. The members of this body are the Trustees of the charity. The Circuit Meeting usually meets twice per year. All major policies and decisions on all Circuit matters are made at these meetings. The Circuit Meeting comprises:

Superintendent Minister – Chairman
Other Circuit Ministers and employed Lay workers
Circuit Leadership Team
Circuit Secretary
Circuit Treasurer
Appointed representatives from all churches within the Circuit.

A full list of the current trustees is given in note 22 to the financial statements. The position of Treasurer is currently vacant and the Circuit Leadership Team takes on this role.

Ministers and Lay workers are automatically appointed as trustees as a condition of their appointment to the Circuit. Formal training in trusteeship is given to Ministers by the Methodist Church. The Circuit Leadership Team, the Circuit Secretary and the Circuit Treasurer are recruited from members of the churches worshipping in the Circuit and are appointed for a period of six years. They are offered training by the Sheffield District of the Methodist Church. Representatives from the churches are appointed by their churches. Other than safeguarding training, there is no formal training programme offered to this group of Trustees but all will be Trustees of their individual church charities and many have previously served as Circuit Stewards. All office holders are expected to undertake safeguarding training as a condition of appointment.

Day-to-day management is undertaken by the Superintendent Minister and the Circuit Leadership Team. A number of sub-committees of The Circuit Meeting also work on policy, mission and strategy. The decisions of these bodies are subject to ratification by The Circuit Meeting.

RELATED PARTIES

The charity is part of the Methodist Church which includes the Connexion, Districts and local churches. Barnsley Methodist Circuit is part of the Sheffield District and supports the following local multi-site churches:

Methodist Church Barnsley South (registered charity number 1193107).

Methodist Church Barnsley North East (registered charity number 1185800).

Methodist Church Barnsley North West (registered charity number 1135136).

OBJECTIVES AND ACTIVITIES

The Vision of the Barnsley Methodist Circuit is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and churches of the Circuit to serve their communities and the wider world.

ACHIEVEMENTS AND PERFORMANCE

During the year the Circuit, through the member churches, has been active in the local and wider communities and has successfully started or continued with a number of initiatives and programmes in support of the objectives. This is in addition to a programme of religious services, some online, and including weddings and funerals.

The Circuit Leadership Team (CLT) has continued to provide representative and accountable leadership in the life of the Circuit, meeting regularly throughout the year and playing an active part in important discussions and planning around the Circuit's finances and staffing. Membership of the Circuit Leadership Team is approved by the Circuit Meeting annually.

During the year the CLT continued to pursue the three-year Mission Plan for the Circuit built around the four elements of Our Calling, reviewed progress against the Plan regularly, and has started a number of new initiatives in response to the Plan. In the course of the year a number of grants of up to £500 were given for new mission work being undertaken by churches and chapels, supporting a range of innovative initiatives.

The Circuit once again supported the work of Blythswood Care by encouraging members to prepare shoe boxes to be collected in November and distributed in other parts of the world in time for Christmas. Churches were encouraged to support the Barnsley Foodbank Partnership, to renew their commitment to Fairtrade, and to seek to address environmental issues in seeking to become EcoChurches. The Circuit continued to explore the two-year programme, Holy Habits, through worship, and new and existing activities, with the aim of enriching the discipleship of church members and strengthening the ability of the Churches to serve their communities. In the winter of 2022, as the country experienced a cost of living crisis and much increased energy costs, a number of chapels offered Warm Spaces and Warm Welcomes to their local communities.

Following the decision in 2021 to reorganise ministerial staffing, the Circuit decided to seek to appoint a new minister who would take on a new role with a specific focus on nurture, growth and discipleship. An appointment was made and the minister began work in January 2023. The Circuit continues to employ a part time Administrator to support its work, and several part time Lay Workers in the Churches in the Circuit.

During the year the Coronavirus Pandemic had a lesser direct impact on the life of the Circuit, but still provided challenges. The commitment to offer an online service every Sunday was continued, and the Circuit Staff Team worked hard to maintain contact with members and adherents from all our churches. The Circuit Leadership Team continued to meet frequently in order to monitor developments and provide support to the Circuit Staff and wider family of the church. The Team continues to monitor the financial situation for the whole Circuit.

A main responsibility of the Circuit in particular is to maintain the fabric of properties in its possession and to arrange the finances for the maintenance of the member chapels. A full programme of repairs and improvements has been progressed so that the chapels may continue to be fully available for their local communities. The renting out of the one manse that is not being occupied by a minister and is therefore not required for Circuit staff has continued to be a source of income; it should be noted that it is not the aim of the Circuit to hold property as an investment and surplus properties will be sold when market conditions are favourable.

Due to the closure of a number of chapels, the Circuit has taken responsibility for the former chapel buildings of Shafton, Cudworth, New Hope, and Valley Darfield. At the time of writing the Shafton building is being used by a local boxing club and for community use, Cudworth is occupied by the Exodus project working with young people, and a Play Café and Tea Room is operating at Valley Darfield. Active consideration is being given to the sale of the New Hope premises.

Members at Silkstone Common Church agreed to cease worship there in May 2023 and transfer to Dodworth Church. Silkstone Common Church remained registered for service and open for occasional worship and community use throughout 2023.

FINANCIAL REVIEW

Income Generation

The main source of income is generated by a levy, known as the Circuit Assessment. This Circuit Assessment is levied on each individual church within the Circuit based on an allocation of shares recommended to the Circuit Meeting through the Circuit Resources Team. During the year the Circuit has achieved additional income by letting out, on a short-term lease, a manse which would otherwise be vacant.

Fixed Assets

The Circuit owns the manses and certain furnishings therein. The properties are held for the use of Ministers and therefore are not considered to be investment properties. The values included in the balance sheet represent the 'deemed cost' at the date of the most recent valuation in August 2013.

Church buildings are transferred to the Circuit upon church closure and are included in the balance sheet as current assets. Proceeds of sales of Church buildings, as well as sales of manses, less a levy from the Methodist Church, are the property of the Circuit and are held as restricted funds.

The Circuit retains sufficient funds in reserve to cover any emergency maintenance costs and capital expenditure that may be required.

With the proceeds of sale of the Staincross manse, the Circuit committed to build a new manse on the site of the chapel in Barugh Green. This was completed and the manse is now occupied.

Reserves Policy

The funds of the charity consist mainly of land, buildings, investments and bank deposits and the Trustees intend to maintain their value to provide income and resources for future work in pursuit of the charitable objectives. The Circuit Meeting sets budgets to maintain a balance between income and expenditure and there is a target of holding liquid cash reserves equal to 50% of annual expenditure (less any extraordinary expenditure). The funds of the charity at the balance sheet date are analysed below:

	2023	2022
	£	£
Total Funds at 31st August	3,511,458	3,549,120
Restricted Funds	(1,280,707)	(1,171,091)
Designated Funds	(30,000)	(76,000)
Tangible Fixed Assets	(1,569,318)	(1,628,074)
Investment Property	(400,000)	(400,000)
Total Unrestricted Reserve	**231,433**	273,955
50% of annual expenditure on Circuit Activities	**246,845**	216,777
(Deficit)/excess reserves held at balance sheet date	**(15,412)**	57,178

Designated funds are those set aside for future commitments/planned activities. Designated funds held at the year end are detailed in note 18 of the accounts.

The Circuit Meeting through the Circuit Resources Team monitors reserves carefully to ensure sufficient funds are held to support the ongoing mission of the Church in Barnsley. Any excess reserve will be used in furtherance of the charitable activities.

Investment Policy

The Circuit bank deposits are held by HSBC and the Central Finance Board of the Methodist Church. It is the policy to hold higher balances with the Central Finance Board due to the differential in interest rates. The Circuit has a number of trusts, held by Trustees for Methodist Purposes. Management of the funds and investment strategy is the responsibility of the Circuit.

There are no bench marks for the expected returns or appreciation on investments. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment is obtained at least as good as market rate, considering the Circuit's low appetite for risk.

The Circuit trustees' investment policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and the Trustees for Methodist Church Purposes (TMCP) that takes into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

RISK POLICY

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. The major risks to which the charity is exposed are financial, organisational and reputational.

Financial Risk
The Circuit's main source of funds is derived from the Circuit Assessment. This is paid by the Circuit churches some of whom are under significant financial pressure. The Circuit has sufficient reserves to allow it to continue to operate for a significant period if churches were unable to meet the assessment in full. The Circuit has established sub-committees to manage Circuit resources (the Resources Team) and strategic planning (the Invitations and Planning team). These teams work together with the Circuit churches to ensure that collectively across the churches the assessment remains affordable.

Organisational Risk
There is a shortage of ordained ministers across the Methodist Connexion which may result in a reduction in ordained staff either when ministers enter stationing at the end of their period of appointment to Circuit, if redeployed by Connexion or they retire. A reduction in ministers may reduce the ability of the Circuit to meet its aims. The Invitations and Planning Team reviews staffing levels against the strategic aims of the Circuit to present reasoned statements of need at the point of move of ministers.

Reputational Risk
The Circuit, churches within the Circuit and the wider Methodist Connexion have contact with vulnerable adults and children which presents a number of safeguarding issues. Failures in safeguarding, both historic and current might result in major reputational damage to the Circuit. Safeguarding training is mandatory for all staff, office holders and trustees. The Circuit has a designated safeguarding officer and support is available from District and Connexion.

PUBLIC BENEFIT

The trustees have taken due regard of guidance on public benefit published by the Charity Commission and consider that the Circuit enables its member churches to deliver such benefits.

FUTURE DEVELOPMENTS

The Trustees intend to continue actively managing the property and investment portfolio which generates funds to better pursue the charitable objectives. This will include continuing to implement the three-year Mission Plan, and in particular continuing to use Circuit finances to support the work of churches and chapels, holding an annual event to provide challenge and inspiration about mission opportunities, improving Local Preacher development and recruitment, sharing resources for worship about issues of social justice, and exploring the positive opportunities which come with the change of ministers.

EVENTS AFTER THE END OF THE REPORTING PERIOD

At a meeting of the Trustees on 21st March 2024, a decision was taken to put the building at Silkstone Common on the market for sale. The property was inspected by Smiths Chartered Surveyors on 23rd February 2024. The estimated valuation being £250,000.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently;
- 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 THE INDEPENDENT EXAMINER

In accordance with the law, as the trustees, we 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.

Approved by the trustees and signed on their behalf by:

REVEREND LOUISE CARR
CHAIR OF THE TRUSTEES



Date: 25/06/24.

Opinion

We have audited the financial statements of Barnsley Methodist Circuit (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with S154 of the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



27/6/24

Mrs Victoria Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

Statutory Auditor

Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSLEY METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming Resources					
Donations and legacies	2a	-	-	-	7,469
Income from charitable activities	2b	335,360	5,164	340,524	321,610
Investment income	2c	9,625	18,502	28,127	4,488
Other income	2d	108,892	100,000	208,892	1,383,084
Total incoming resources		453,877	123,666	577,543	1,716,651
Resources expended					
Expenditure on charitable activities	3a	458,020	35,669	493,689	433,554
Investment asset costs	3b	-	11,171	11,171	23,624
Other expenditure	3c	97,005	11,859	108,864	183,734
Total resources expended		555,025	58,699	613,724	640,912
Net incoming resources		(101,148)	64,967	(36,181)	1,075,739
Transfers between funds	17	(46,130)	46,130	-	-
Net incoming resources		(147,278)	111,097	(36,181)	1,075,739
Other recognised gains and losses					
Gain/(loss) on investments	6	-	(1,481)	(1,481)	(3,104)
Revaluation of fixed assets					-
Net movement in funds		(147,278)	109,616	(37,662)	1,072,635
Balance brought forward		2,378,029	1,171,091	3,549,120	2,476,485
Total Funds Carried Forward		**2,230,751**	**1,280,707**	**3,511,458**	3,549,120

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

Prior year income includes restricted investment income of £3,335, restricted income from charitable activities of £13,930 and restricted other income of £757,651. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £50,280 restricted funds. Prior year investment asset costs includes £23,624 restricted funds. Prior year other expenditure includes £183,301 restricted funds. All other prior year expenditure is unrestricted funds.

The prior year gain on investments is restricted funds.

BARNSLEY METHODIST CIRCUIT

BALANCE SHEET

AS AT 31 AUGUST 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible fixed assets	4	1,569,318		1,628,074	
Investment property	5	400,000		400,000	
Investments	6	640,292		402,691	
Total fixed assets			2,609,610		2,430,765
Current assets					
Debtors	7	20,599		16,035	
Investments held for resale	8	565,000		805,000	
Cash at bank and in hand		350,825		412,676	
Total current assets		936,424		1,233,711	
Liabilities					
Creditors: amounts falling due within one year	9	(34,576)		(115,356)	
Net current assets			901,848		1,118,355
Net assets			**3,511,458**		3,549,120
Funds of the charity	16/18				
Unrestricted funds			2,200,751		2,302,029
Designated funds			30,000		76,000
Restricted funds			1,280,707		1,171,091
Total funds			**3,511,458**		3,549,120

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed _____ Dated: 25/06/24

REVEREND LOUISE CARR
CHAIR OF THE TRUSTEES

BARNSLEY METHODIST CIRCUIT

STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2023

	Total Funds £	Prior Year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	12,861	(19,343)
Cash flows from investing activities:		
Dividends, interest and rents from investments	28,127	4,488
Purchase of property and equipment	(123,253)	(246,898)
Proceeds from the sale of property	259,496	115,705
Proceeds from the sale of investments	-	-
Additions/disposals in the year	(239,082)	195,247
	(74,712)	68,542
Cash flows from financing activities:	-	-
Change in cash and cash equivalents in the reporting period	**(61,851)**	49,199
Cash and cash equivalents at the beginning of the reporting period	412,676	363,477
Cash and cash equivalents at the end of the reporting period	**350,825**	412,676

Reconciliation of net income/(expenditure) to net cash inflow from operating activities:

Net movement in funds for the reporting period (as per the Statement of Financial Activities)	**(37,662)**	1,072,635
Adjustments for:		
Depreciation	2,009	2,009
Gains/losses on investments	1,481	3,104
Dividends, interest and rents from investments	(28,127)	(4,488)
Loss/profit on the sale of fixed assets	(79,496)	(115,705)
(increase)/decrease in investment assets held for sale	240,000	(465,000)
Value of fixed assets transferred to Circuit	-	(625,000)
(increase)/decrease in debtors	(4,564)	(1,304)
increase/(decrease) in creditors	(80,780)	114,406
Net cash provided by(used in) operating activities	**12,861**	(19,343)

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.

In 2016 the charity changed its policy for the treatment of Fixed Assets, in accordance with the special provision contained in section 35 of FRS102. In previous periods, freehold property was stated at open-market values. The trustees took the decision to use the original cost method of valuation for the reason that the properties are held for use and are not considered to be investment property. The trustees have elected to use the most recent revaluation of the property, in August 2013, as the 'deemed' cost in the accounts.

(b) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

(c) 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. There are no material uncertainties 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.

(d) 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 and income for activities undertaken for charitable purposes. Income from other trading activities includes income from fundraising and non-charitable trading activities. Investment income is earned from holding assets for investment purposes.

(e) 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 accounts.

(f) 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.

(g) Tangible fixed assets

Freehold property, whether being occupied by a minister or being rented, is stated at cost. It is estimated that 1/3 of the valuation of land and buildings is land and 2/3rd buildings.

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time. Furniture and equipment is written off in the year of acquisition.

Property improvements are capitalised in the accounts of the Circuit and depreciated over the estimated useful life of the asset.

(h) Fixed asset investments

Investments are included at bid price at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

(i) Investment Assets

Church buildings are under the stewardship of the Methodist Church but are transferred to the Circuit upon church closure as Investment Assets. Buildings that are to be sold are recognised at valuation price. Investment Assets are classified as current assets on the balance sheet and recognised in the Statement of Financial Activities as 'other income'.

(j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(k) Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument. Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(l) Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

(m) Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers.

Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities - Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

(n) Gifts and intangible income

Gifts and intangible income are accounted for when they are received and are included at the trustees' valuation of their worth to the Circuit.

(o) Government Grants

Grants are recognised as income when received. They are accounted for using the performance method. If performance-related conditions are not met then a grant is recognised as a liability in the balance sheet as deferred income. Deferred income is released to income in the reporting period in which performance-related or other conditions that limit recognition are met.

(p) Restricted and unrestricted funds

Restricted funds are funds received which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

(q) Operating leases

Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight-line basis over the lease term.

(r) Pension costs

The Circuit makes payments into a defined contributions pension scheme for some of its administrative employees. The charge represents the amount payable in respect of the year.

2. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
2a Donations and Legacies						
Legacy	-	-	-	3,000	-	3,000
Donations	-	-	-	4,469	-	4,469
	-	-	-	7,469	-	7,469
2b Income from Charitable Activities						
Main Assessments	280,000	-	280,000	280,000	-	280,000
NW Layworker Funding	-	-	-	-	10,000	10,000
Circuit Office	272	-	272	1,106	-	1,106
Rentals	43,990	-	43,990	16,455	-	16,455
Connexional Funds	6,529	-	6,529	6,418	-	6,418
North West Project	-	-	-	1,008	-	1,008
Mission Fund	-	5,164	5,164	-	3,930	3,930
Funeral Levies	1,105	-	1,105	1,620	-	1,620
Wedding Levies	225	-	225	300	-	300
Sundry & Other Income	3,239	-	3,239	773	-	773
	335,360	**5,164**	**340,524**	307,680	13,930	321,610
2c Investment Income						
Interest and dividends	9,625	18,502	28,127	1,153	3,335	4,488
Gain from sale of investment assets	-	-	-	-	-	-
	9,625	**18,502**	**28,127**	1,153	3,335	4,488
2d Other Income						
Gain re the sale of Queens Road manse	91,355	-	91,355	-	-	-
Stipend Support funding	17,537	-	17,537	-	-	-
Valuation adjustment New Hope Church	-	100,000	100,000	-	-	-
Sale of Pogmoor Chapel	-	-	-	-	152,841	152,841
Cudworth Church transferred to circuit	-	-	-	400,000	-	400,000
New Hope Church for sale	-	-	-	-	250,000	250,000
Valley Darfield Church for sale	-	-	-	-	215,000	215,000
Shafton Church transferred to Circuit	-	-	-	225,000	-	225,000
CFP Levy Refund re Barugh House	-	-	-	-	139,738	139,738
Trust 20106	-	-	-	-	72	72
CJRS Grant (Furlough)	-	-	-	433	-	433
	108,892	**100,000**	**208,892**	625,433	757,651	1,383,084

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
3a Expenditure on Charitable Activities						
Stipends	151,997	-	151,997	145,553	-	145,553
Salaries	110,918		110,918	72,190	10,000	82,190
Travel	9,439	-	9,439	10,167	-	10,167
Manses Expenses:						
Council Tax	7,411	-	7,411	7,600	-	7,600
Water Rates	1,472	-	1,472	2,162	-	2,162
Maintenance & repairs	13,790	-	13,790	20,451	-	20,451
Insurance	4,758	-	4,758	4,719	-	4,719
Mission fund:						
Grants	-	7,716	7,716	-	7,996	7,996
Other	-	5,520	5,520	-	2,128	2,128
Management and Administration:						
Telephone	2,914	-	2,914	3,147	-	3,147
Postage, printing and stationery	957	-	957	2,174	-	2,174
Website	689	-	689	607	-	607
Quarterly magazine	808	-	808	-	-	-
Circuit Office Rent	3,030	-	3,030	3,000	-	3,000
Books and Courses	2,935	-	2,935	4,539	-	4,539
Professional and Legal	962	1,147	2,109	1,175	1,713	2,888
Sheffield and District Assessment	69,420	-	69,420	69,420	-	69,420
Connexional Funds	2,617	-	2,617	6,428	-	6,428
North West Project	-	-	-	2,537	-	2,537
Quinquennial Costs	6,553	-	6,553	4,298	-	4,298
Rental Property Costs	50,965	-	50,965	11,197	-	11,197
Sundries & miscellaneous	4,156	-	4,156	405	-	405
District Levy	-	21,286	21,286	-	28,443	28,443
Depreciation	2,009	-	2,009	2,009	-	2,009
Bank charges	70	-	70	70	-	70
Churches Accounts & payroll	3,050	-	3,050	2,726	-	2,726
Audit & Accountancy	7,100	-	7,100	6,700	-	6,700
	458,020	**35,669**	**493,689**	383,274	50,280	433,554
3b Investment Asset Costs						
Hoyland property running costs	-	378	378	-	23,624	23,624
New Hope insurance & fees	-	10,793	10,793	-	-	-
	-	**11,171**	**11,171**	-	23,624	23,624
3c Other Expenditure						
Contribution to Pensions Fund	-	-		-	38,909	38,909
Removal costs	7,376	-	7,376	-	-	-
Rent Contibution- Melton Mowbray	5,087	-	5,087	-	-	-
CJRS Grant to Churches	-	-	-	433	-	433
Loss on the sale of Hoyland Chapel	-	11,859	11,859	-	-	-
Connexional Levy on Sale of Assets	84,542	-	84,542	-	144,392	144,392
	97,005	**11,859**	**108,864**	433	183,301	183,734

	2023	2022
	£	£
Mission Fund Grants:		
Coronation celebration grants to churches	1,300	-
Dementia Friendly grant	500	-
Messy Vintage grant	500	-
Church outing grant	500	-
Energy Efficiency Evaluation grant	500	-
Ladies Lunch	528	-
Lego Club	400	-
Walking club	250	-
Hemsworth Fiesta	500	-
Friendship café	500	-
Messy Church grant	500	-
Toddler group	500	-
Grant for lighting at Buckley	500	-
The Exodus Project	-	3,000
Great Houghton Mission Grant	-	500
Oasis Café Mission Grant	-	500
Kexborough Luncheon Club Grant	-	500
Barnsley Churches Drop-In Project	-	1,000
Street Pastors	-	1,000
NE Streaming Services	-	558
Learning Grant	738	738
One-off Events/Small Grants	-	200
	7,716	7,996

Employee emoluments		
Wages and salaries	99,707	73,968
Employer NI contributions	6,153	3,897
Pension cost	5,058	4,325
	110,918	82,190

No employee received emoluments of more than £60,000

During the year, the charity employed one part-time administrator (2022: 1) and six part-time lay workers (2022: 5). The employees are also Trustees of the charity and remuneration is included in note 11 to the accounts.

4. Tangible Fixed Assets (held for the charity's own use)

	Freehold Land & Buildings £	Property Improvements £	Total £
Original Cost			
As @ 01 September 2022	1,601,638	32,683	1,634,321
Additions in the year	123,253	-	123,253
Disposals	(180,000)	-	(180,000)
As @ 31 August 2023	1,544,891	32,683	1,577,574
Depreciation			
As @ 01 September 2022	-	6,247	6,247
Depreciation charge	-	2,009	2,009
As @ 31 August 2023	-	8,256	8,256
Net Book Value			
As @ 01 September 2022	1,601,638	26,436	1,628,074
As @ 31 August 2023	**1,544,891**	**24,427**	**1,569,318**

5. Investment Property

	Freehold Land & Buildings £
Original Cost	
As @ 01 September 2022	400,000
Additions in the year	-
Disposals	-
As @ 31 August 2023	400,000

The property was valued by A P Corbett, BSc Hons Dip Surv MRICS ACIArb, of Smiths Chartered Surveyors, May 2022.

6. Other Investments

	2023 £	2022 £
Market value at 1 September	402,691	601,042
Additions in the year	617,998	295,986
Expenditure/Disposals in the year	(378,916)	(491,233)
Increase/(Decrease) in the year	(1,481)	(3,104)
Market value at 31 August	**640,292**	402,691
Gain on investments	**(1,481)**	(3,104)

7. Debtors

	2023	2022
	£	£
Debtors and accrued income	1,158	-
Prepayments	19,441	16,035
	20,599	16,035

8. Investment Assets held for resale

	2023	2022
	£	£
Hoyland Church - closed 2021	-	340,000
Valley Darfield Church - closed 2022	215,000	215,000
New Hope Church - closed 2022	350,000	250,000
	565,000	805,000

9. Creditors

	2023	2022
	£	£
Creditors & Accruals	34,576	113,956
Deferred income	-	1,400
	34,576	115,356

10. Audit and Accountancy

An audit fee of £6,000 was payable to GBAC Limited in relation to the financial year ending 31.08.23 (2022: £5,700). The cost of final accounts preparation, provided by Angela Hayes, Community Accountant, was £1,100 (2022 £1,000).

11. Trustee Remuneration

No trustee received any remuneration in connection with their duties as Trustees. A number of Trustees are classed as employees of the Circuit and are paid a stipend or salary in their connection with their duties as employees. Ministers are appointed by Methodist Connexion in accordance with CPD. Lay Workers are appointed by the Circuit Meeting in accordance with CPD. During the year, two Supernumery Ministers were engaged on part time contracts.

Name	Position	Stipend or Salary £	Employers' NICs £	Pension Contributions £	Total Cost £
2022/23					
Reverend Michael Neal	Superintendent Minister	29,796	2,923	7,244	39,963
Reverend Ben Scrivens	Minister	27,104	2,543	7,244	36,891
Reverend Claire Rawlinson	Minister	27,104	2,543	7,244	36,891
Reverend Alison McCauley	Minister	27,104	2,543	7,244	36,891
Jayne Wragg	Circuit Administrator	5,446	461	641	6,548
Carol Jewkes	Circuit Administrator	12,586	796	645	14,027
Eleanor Peet	Circuit Lay Worker	14,321	730	-	15,051
Linda Stammers	Circuit Lay Worker	12,510	476	751	13,737
Daphne Irwin	Circuit Lay Worker	12,825	520	769	14,114
Peter White	Circuit Lay Worker	25,699	2,322	1,542	29,563
Deborah Evans	Circuit Lay Worker	1,146	53	-	1,199
Aimee Crossland	Circuit Lay Worker	2,933	91	-	3,024
Carol Cotton	NE Lay Worker	12,241	704	710	13,655
		210,815	16,705	34,034	261,554
2021/22					
Reverend Michael Neal	Superintendent Minister	28,679	2,825	6,971	38,475
Reverend Cameron Stirk	Minister	26,087	2,453	6,971	35,511
Reverend Ben Scrivens	Minister	26,087	2,453	6,971	35,511
Reverend Claire Rawlinson	Minister	26,087	2,453	6,971	35,511
Jayne Wragg	Circuit Administrator	14,276	764	1,637	16,677
Eleanor Peet	Circuit Lay Worker	12,979	578	-	13,557
Linda Stammers	Circuit Lay Worker	11,357	345	681	12,383
Daphne Irwin	Circuit Lay Worker	9,302	368	558	10,228
Peter White	Circuit Lay Worker	11,859	1,089	597	13,545
Carol Cotton	NE Lay Worker	14,196	752	852	15,800
		180,909	14,080	32,209	227,198

12. Trustee Expenses

No Trustee claimed any expenses in connection with their duties as a Trustee. Expenses were claimed in relation to duties performed for the charity by ten Ministers, Supernumerary Ministers and Lay Workers (2022: eight).

	2023 £	2022 £
Travel	9,439	11,023
Office and administration	376	212
Telephone	227	872
Other expenses	637	405
Total	10,679	12,512

13. Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts. Therefore, only the contributions paid by the Circuit to Connexion are included in the Circuit's accounts.

Lay employees have the option of joining a defined contribution pension scheme established under Government auto-enrolment pension regulations. The Circuit also paid contributions to a private, defined contribution pension scheme of the Circuit Administrator.

14. Costs relating to the Chair of the Circuit

The Superintendent Minister is the Chair of the Circuit Meeting. As stated in note 11 the chair does not receive any remuneration in relation to duties as a Trustee. A stipend is paid for duties as a Minister and expenses claimed in connection with the duties of employment. The Superintendent Minister is required to occupy a manse which is provided by the Circuit. The notional cost of providing the manse has been estimated by reference to the rental value and maintenance costs of similar properties owned by the Circuit. The total cost of the Chair is:

	2023	2022
	£	£
Stipend of Reverend Michael Neal	29,796	28,679
Employer's National Insurance contributions	2,923	2,825
Employer's pension contributions	7,244	6,971
	39,963	38,475
Notional estimate of cost of providing manse	14,850	13,500
Chair's expenses	2,648	3,085
Total cost	**57,461**	55,060

15. Related Party Transactions

During the year the Circuit received assessment income totalling £280,000 (2022: £280,000) from the churches within the Circuit. The Circuit also incurred assessment costs of £69,420 (2022: £69,420) payable to the District.

The Circuit contributed £2,450 towards the accountancy fees of the three Churches (2022: £2,150).

A number of Mission grants were made to churches within the Circuit, as detailed on page 21 of this report.

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

16. Restricted Funds

The funds of the charity include restricted funds comprising the following unexpended balances of funds held on trust to be applied for specific purposes.

	Balance b/f 01/09 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/08 £
2023					
South Hiendley	2,197	46	(134)	(40)	2,069
Model Trust Fund	400,494	18,456	(23,780)	243,053	638,223
Property held for resale	674,120	100,000	(23,030)	(196,883)	554,207
Methodist Women in Britain	137	-	-	-	137
Mission Fund	94,143	5,164	(13,236)	-	86,071
	1,171,091	123,666	(60,180)	46,130	1,280,707
2022					
South Hiendley	105,131	615	(1,270)	(102,279)	2,197
Model Trust Fund	495,911	295,371	(108,034)	(282,754)	400,494
Property held for resale	340,000	465,000	(130,880)	-	674,120
Methodist Women in Britain	137	-	-	-	137
Mission Fund	87,940	3,930	(10,125)	12,398	94,143
Mission Fund - salaries	-	10,000	(10,000)	-	-
	1,029,119	774,916	(260,309)	(372,635)	1,171,091

- The South Hiendley restricted funds were transferred to the Circuit following the church closure.
- The Model Trust Fund (previously the Circuit Advance Fund) is a predominantly a capital fund. If the circuit purchases or disposes of any land or property, whether it be a manse or a church, this fund is used either to fund the purchase or deposit the disposal proceeds.
- Methodist Women in Britain Funds are classified as restricted on the advice of the District.
- The Mission Fund has been established to support new mission opportunities. At the year end, the Mission Fund included a balance of £3,073 belonging to the Youth Project.

17. Funds Transfers

	2023	2022
	£	£
South Hiendley:		
Transfer to CFB (General Circuit Purposes)	(40)	(102,043)
Transfer to HSBC (General Circuit Purposes)	-	(236)
	(40)	(102,279)
Model Trust Fund (MTF):		
Transfer to CFB (Mission Fund)	-	(12,398)
Transfer to CFB (Conservatory Roof Orchard Croft	(10,260)	-
Transfer to CFB (Windows Wheetshaw Lane)	(10,300)	-
Transfer to CFB (Windows Hawshaw Lane)	(8,890)	-
Transfer to HSBC (Manse Costs reimbursed)	(12,756)	-
Transfer to CFB (General Circuit Purposes)	-	(20,000)
Transfer to CFB (Assessment support for churches)	-	(8,400)
Properties sold during the year	407,697	-
Transfer to HSBS (Barugh House building project)	-	(22,353)
Capital Expenditure (Barugh House building project)	(122,438)	(219,603)
	243,053	(282,754)
Property held for resale		
Sale of Hoyland Church	(196,883)	-
	(196,883)	-
Mission Fund:		
Transfer from MTF	-	12,398
	-	12,398
Total Transfers to/(from) Restricted Funds	**46,130**	(372,635)

18. Designated Funds

	2023	2022
	£	£
Quinquennial and electrical inspections	13,750	12,500
Manse redecoration	10,000	8,500
Removal and relocation	6,250	5,000
Planned ministerial appointment 2023	-	50,000
	30,000	76,000

19. Funds held as Custodian Trustee

Funds received through offerings and gifts collected on the behalf of external charities/causes. The income does not belong to the Circuit and is therefore not recognised in the accounts.

	2023	2022
	£	£
Balance brought forward	-	-
Offerings/Gifts received during the year	113	6,485
Offerings/Gifts paid over during the year	(113)	(6,485)
Balance carried forward	-	-

20. Analysis of Assets between Funds

	Investments	Investment Property	Tangible Fixed Assets	Other Assets	Total
	£	£	£	£	£
31/08/2023					
Unrestricted Funds	-	400,000	1,569,318	231,433	2,200,751
Designated Funds	-	-	-	30,000	30,000
Restricted Funds	640,292	-	-	640,415	1,280,707
	640,292	400,000	1,569,318	901,848	3,511,458
31/08/2022					
Unrestricted Funds	-	400,000	1,628,074	273,955	2,302,029
Designated Funds	-	-	-	76,000	76,000
Restricted Funds	402,691	-	-	768,400	1,171,091
	402,691	400,000	1,628,074	1,118,355	3,549,120

21. Classification of Property

In accordance with guidance notes issued in 2008 by the Methodist Church, the Circuit's property is classified in the accounts as part of unrestricted funds.

Profit from property sales is classed as restricted and paid into the Model Trust Fund.

22. Trustees

MR LESLIE HOWARTH
MRS MARJORIE MICKLETHWAITE - *resigned July 2023*
MRS JAYNE WRAGG - *resigned December 2022*
MRS HEATHER HAGUE
MISS MARY REASON
MISS GWENYTH HARRISON - *resigned July 2023*
REV EILEEN SANDERSON
MRS CATHERINE ANN MOSLEY
REV LOUISE DAWSON
REV MICK NEAL
MR MICHAEL SANDERSON
REV ALAN SAXBY
MRS ELLIE PEET
MR BILL PLATTS
MRS BARBARA TEWSON
MRS HAZEL HAWDEN
MISS ELIZABETH HAIGH
MISS JANET CROSSSLEY - *resigned July 2023*
MRS JUNE KILNER - *resigned July 2023*
MRS ELIZABETH ANN HAMBLETON
MRS EILEEN MARGARET ANN MCHALE
MRS BERYL PLATTS
MRS CHENERUSAYA MAKUMBE
REV CLAIRE RAWLINSON
MRS DAWN WEBSTER
REV BENJAMIN SCRIVENS - *resigned August 2023*
MRS MAUREEN ROEBUCK - *resigned July 2023*
MR RICHARD CALEY
MRS DEBBIE CALEY - *resigned July 2023*
MRS ANNE HAMBY
MRS DEBORAH EVANS
MRE FRED LANDON - *resigned July 2023*
MRS LINDA STAMMERS
MR MARK JASON BULMER - *resigned July 2023*
MR MICHAEL STANLEY CORNEY
MR ALAN FREDERICK HOLLANDS
CAROLE ANN COTTON - *resigned May 2023*
DAPHNE IRWIN
KATHLEEN BODILL
PETER WHITE
ANGELA FINDLOW
CHRISTINE HARRINGTON
ALISON PADGET

Appointed November 2022:
CAROL JEWKES

Appointed March 2023:
DEACON ALISON McCAULEY
MRS JENNIFER PEARSON
MR JOHN PEARSON

Appointed June 2023:
AIMEE CROSSLAND

Appointed July 2023:
WAN FOOG LOH
JOAN HAYWARD

Appointed September 2023:
REV LOUISE CARR
REV LYNN GREGG

THE METHODIST CHURCH - BARNSLEY CIRCUIT

England & Wales - Charity number 1135240

Accounts

BARNSLEY METHODIST CIRCUIT

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2022

Registered Charity Number: 1135240

BARNSLEY METHODIST CIRCUIT

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2022

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Principal Office
Barnsley Methodist Church Circuit Office
Emmanuel Methodist Church
Huddersfield Road
Barnsley S75 1DT

Circuit Administrator
Carol Jewkes

Accountant
Angela Hayes
Community Accountant
BCVS Services Limited
23 Queens Road
Barnsley S71 1AN

Registered Auditors
GBAC Limited
Old Linen Court
83-85 Shambles Street
Barnsley S70 2SB

Principal Bankers
HSBC
5 Market Hill
Barnsley S70 2PY

Investment Managers
Central Finance Board of the Methodist Church
4th Floor
Friendly House
52/58 Tabernacle Street
London EC2A 4NJ

Solicitors
Bury and Walkers
Britannic House
Regent Street
Barnsley S70 2EQ

The Barnsley Methodist Circuit Trustees submit their Annual Report and Financial Statements for the year ended 31 August 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

The Barnsley Methodist Circuit is part of the Methodist Church, which is a charity. The Circuit is registered with the Charity Commission under the name of The Methodist Church – Barnsley Circuit.

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 for the Circuit are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The managing body of the Circuit is The Circuit Meeting. The members of this body are the Trustees of the charity. The Circuit Meeting usually meets twice per year. All major policies and decisions on all Circuit matters are made at these meetings. The Circuit Meeting comprises:

Superintendent Minister – Chairman
Other Circuit Ministers and employed Lay workers
Circuit Leadership Team
Circuit Secretary
Circuit Treasurer
Appointed representatives from all churches within the Circuit.

A full list of the current trustees is given in note 22 to the financial statements. The position of Treasurer is currently vacant and the Chair takes on this role.

Ministers and Lay workers are automatically appointed as trustees as a condition of their appointment to the Circuit. Formal training in trusteeship is given to Ministers by the Methodist Church. The Circuit Leadership Team, the Circuit Secretary and the Circuit Treasurer are recruited from members of the churches worshipping in the Circuit and are appointed for a period of six years. They are offered training by the Sheffield District of the Methodist Church. Representatives from the churches are appointed by their churches. Other than safeguarding training, there is no formal training programme offered to this group of Trustees but all will be Trustees of their individual church charities and many have previously served as Circuit Stewards. All office holders are expected to undertake safeguarding training as a condition of appointment.

Day-to-day management is undertaken by the Superintendent Minister and the Circuit Leadership Team. A number of sub-committees of The Circuit Meeting also work on policy, mission and strategy. The decisions of these bodies are subject to ratification by The Circuit Meeting.

RELATED PARTIES

The charity is part of the Methodist Church which includes the Connexion, Districts and local churches. Barnsley Methodist Circuit is part of the Sheffield District and supports the following local multi-site churches:

Methodist Church Barnsley South (registered charity number 1193107).

Methodist Church Barnsley North East (registered charity number 1185800).

Methodist Church Barnsley North West (registered charity number 1135136).

OBJECTIVES AND ACTIVITIES

The Vision of the Barnsley Methodist Circuit is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and churches of the Circuit to serve their communities and the wider world.

ACHIEVEMENTS AND PERFORMANCE

During the year the Circuit, through the member churches, has been active in the local and wider communities and has successfully started or continued with a number of initiatives and programmes in support of the objectives. This is in addition to a programme of religious services, some online, and including weddings and funerals which inevitably have somewhat reduced because of the impact of the pandemic.

The Circuit Leadership Team (CLT) has continued to provide representative and accountable leadership in the life of the Circuit, meeting regularly throughout the year and playing an active part in important discussions and planning around the Circuit's finances and staffing. Membership of the Circuit Leadership Team is approved by the Circuit Meeting annually.

During the year, and after careful discussion, the CLT prepared a three-year Mission Plan for the Circuit built around the four elements of Our Calling. Following approval by the Circuit Meeting, copies of the Plan were published and sent to every member and adherent in the Circuit. The CLT reviews progress against the Plan regularly, and has started a number of new initiatives in response to the Plan. In particular, the Circuit agreed to set aside £15,000 in each of the three years of the Plan to be made available as grants of up to £500 for new mission work being undertaken by churches and chapels, and the first such grants were awarded during the year.

The Circuit once again supported the work of Blythswood Care by encouraging members to prepare shoe boxes to be collected in November and distributed in other parts of the world in time for Christmas. More than 200 boxes were collected from the Circuit. We also held a coffee morning for the Barnsley Foodbank at Monk Bretton chapel. The Circuit's continued support of the work of the Hemsworth Soft Play Project saw paid workers being appointed and the project making a successful start. The Circuit embarked on a two-year programme, Holy Habits, through worship, new and existing activities, with the aim of enriching the discipleship of church members and strengthening the ability of the Churches to serve their communities.

Following the decision to reorganise ministerial staffing, from September 2021, the Circuit decided to seek to appoint a new minister in 2022 who would take on a new role with a specific focus on nurture, growth and discipleship. An appointment was made and the minister will start work in January 2023. The Circuit continues to employ a part time Administrator to support our work, part time Lay Workers in the Churches in the Circuit.

During the year the Coronavirus Pandemic continued to provide challenges for the Circuit and its Churches. The commitment to offer an online service every Sunday was continued, and the Circuit Staff Team has worked hard to maintain contact with members and adherents from all our churches. As a result of this situation, the Circuit Leadership Team continued to meet frequently in order to monitor developments and provide support to the Circuit Staff and wider family of the church. The Circuit Leadership Team continues to monitor the financial situation for the whole Circuit. Some of the chapels in the Circuit have closed during the year with members joining worship in other places and the new society in Hoyland and Birdwell was successfully launched.

A main responsibility of the Circuit in particular is to maintain the fabric of properties in its possession and to arrange the finances for the maintenance of the member churches. A full programme of repairs and improvements has been progressed so that the churches may continue to be fully available for their local communities. The renting out of the one manse that is not being occupied by a minister and is therefore not required for Circuit staff has continued to be a source of income; it should be noted that it is not the aim of the Circuit to hold property as an investment and surplus properties will be sold when market conditions are favourable.

Due to the closure of a number of chapels, the Circuit has taken responsibility for the former Shafton, Cudworth, New Hope, and Valley Darfield. At the time of writing agreement has been reached for the sale of Hoyland, the Shafton building is being used by Storehouse and Field and local boxing club, and negotiations are ongoing for the Cudworth, New Hope, and Valley Darfield premises.

FINANCIAL REVIEW

Income Generation

The main source of income is generated by a levy, known as the Circuit Assessment. This Circuit Assessment is levied on each individual church within the Circuit based on an allocation of shares recommended to the Circuit Meeting through the Circuit Resources Team. During the year the Circuit has achieved additional income by letting out, on a short-term lease, a manse which would otherwise be vacant. During the year the Circuit Resources Team reviewed the total amount and allocation of the assessment and the Circuit Meeting adopted its proposal for a revised method of allocation from 2022/23 onwards, while agreeing that the total raised through assessments would again remain the same in the coming year.

Fixed Assets

The Circuit owns the manses and certain furnishings therein. The properties are held for the use of Ministers and therefore are not considered to be investment properties. The values included in the balance sheet represent the 'deemed cost' at the date of the most recent valuation in August 2013.

Church buildings are transferred to the Circuit upon church closure and are included in the balance sheet as current assets. Proceeds of sales of Church buildings, as well as sales of manses, less a levy from the Methodist Church, are the property of the Circuit and are held as restricted funds.

The Circuit retains sufficient funds in reserve to cover any emergency maintenance costs and capital expenditure that may be required. In June 2021, the Circuit Meeting agreed to reduce ministerial staffing to 4 from September 2021 and as a result of this there will be a review of manse requirements in order to ensure there are properties that are in good order and strategically situated for the ongoing needs of the Circuit.

With the proceeds of sale of the Staincross manse, the Circuit has committed to build a new manse on the site of the chapel in Barugh Green. This is due to be completed and ready for occupation by the new minister in 2022-23.

Reserves Policy

The funds of the charity consist mainly of land, buildings, investments and bank deposits and the Trustees intend to maintain their value to provide income and resources for future work in pursuit of the charitable objectives. The Circuit Meeting sets budgets to maintain a balance between income and expenditure and there is a target of holding liquid cash reserves equal to 50% of annual expenditure (less any extraordinary expenditure). The funds of the charity at the balance sheet date are analysed below:

	2022	2021
	£	£
Total Funds at 31st August	3,549,120	2,476,485
Restricted Funds	(1,171,091)	(1,029,119)
Designated Funds	(76,000)	(75,500)
Tangible Fixed Assets	(1,628,074)	(1,158,185)
Investment Property	(400,000)	-
Total Unrestricted Reserve	**273,955**	213,681
50% of annual expenditure on Circuit Activities	**216,777**	209,644
Excess reserves held at balance sheet date	**57,178**	4,037

Designated funds are those set aside for future commitments/planned activities. Designated funds held at the year end are detailed in note 18 of the accounts.

The Circuit Meeting through the Circuit Resources Team monitors reserves carefully to ensure sufficient funds are held to support the ongoing mission of the Church in Barnsley. Any excess reserve will be used in furtherance of the charitable activities.

Investment Policy

The Circuit bank deposits are held by HSBC and the Central Finance Board of the Methodist Church. It is the policy to hold higher balances with the Central Finance Board due to the differential in interest rates. The Circuit has a number of trusts, held by Trustees for Methodist Purposes. Management of the funds and investment strategy is the responsibility of the Circuit.

There are no bench marks for the expected returns or appreciation on investments. It is the Circuit's policy to manage the cash and investment resources of the Circuit so that a rate of return on investment is obtained at least as good as market rate, considering the Circuit's low appetite for risk.

The Circuit trustees' investment policy is aligned with that of the Central Finance Board of the Methodist Church (CFB) and the Trustees for Methodist Church Purposes (TMCP) that takes into consideration the social, environmental and ethical considerations, both negatively and positively, that make investments suitable for the Methodist Church.

RISK POLICY

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. The major risks to which the charity is exposed are financial, organisational and reputational.

Financial Risk

The Circuit's main source of funds is derived from the Circuit Assessment. This is paid by the Circuit churches some of whom are under significant financial pressure. The Circuit has sufficient reserves to allow it to continue to operate for a significant period if churches were unable to meet the assessment in full. The Circuit has established sub-committees to manage Circuit resources (the Resources Team) and strategic planning (the Invitations and Planning team). These teams work together with the Circuit churches to ensure that collectively across the churches the assessment remains affordable.

Organisational Risk

There is a shortage of ordained ministers across the Methodist Connexion which may result in a reduction in ordained staff either when ministers enter stationing at the end of their period of appointment to Circuit, if redeployed by Connexion or they retire. A reduction in ministers may reduce the ability of the Circuit to meet its aims. The Invitations and Planning Team reviews staffing levels against the strategic aims of the Circuit to present reasoned statements of need at the point of move of ministers.

Reputational Risk

The Circuit, churches within the Circuit and the wider Methodist Connexion have contact with vulnerable adults and children which presents a number of safeguarding issues. Failures in safeguarding, both historic and current might result in major reputational damage to the Circuit. Safeguarding training is mandatory for all staff, office holders and trustees. The Circuit has a designated safeguarding officer and support is available from District and Connexion.

PUBLIC BENEFIT

The trustees have taken due regard of guidance on public benefit published by the Charity Commission and consider that the Circuit enables its member churches to deliver such benefits.

FUTURE DEVELOPMENTS

The Trustees intend to continue actively managing the property and investment portfolio which generates funds to better pursue the charitable objectives. This will include continuing to implement the three-year Mission Plan, and in particular in 2022/23 continuing to use Circuit finances to support the work of churches and chapels, holding an annual event to provide challenge and inspiration about mission opportunities, improving Local Preacher development and recruitment, sharing resources for worship about issues of social justice, and exploring the positive opportunities which come with the change of ministers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently;
- 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 the Auditors

In accordance with the law, as the trustees, we certify that:

- So far as we are aware, there is no relevant information of which the Auditors are 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 Auditors are aware of that information.

Approved by the trustees and signed on their behalf by:



REVEREND M NEAL
TRUSTEE

Date: 22/6/2023

Opinion

We have audited the financial statements of Barnsley Methodist Circuit (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with S154 of the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the Charity and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the Charity in this regard to be those arising from the Charities Act 2011, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the Charity with those laws and regulations. These procedures included, but were not limited to; a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions and estimates and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Comparative Information

The prior period figures are unaudited.



Mrs Victoria Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

Statutory Auditor

Old Linen Court
83-85 Shambles Street
Barnsley
South Yorkshire
S70 2SB

GBAC Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under Part 42 of the Companies Act 2006.

BARNSLEY METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming Resources					
Donations and legacies	2a	7,469	-	7,469	-
Income from charitable activities	2b	307,680	13,930	321,610	271,614
Investment income	2c	1,153	3,335	4,488	3,454
Other income	2d	625,433	757,651	1,383,084	646,821
Total incoming resources		941,735	774,916	1,716,651	921,889
Resources expended					
Expenditure on charitable activities	3a	383,274	50,280	433,554	419,288
Investment asset costs	3b	-	23,624	23,624	-
Other expenditure	3c	433	183,301	183,734	169,725
Total resources expended		383,707	257,205	640,912	589,013
Net incoming resources		558,028	517,711	1,075,739	332,876
Transfers between funds	17	372,635	(372,635)	-	-
Net incoming resources		930,663	145,076	1,075,739	332,876
Other recognised gains and losses					
Gain/(loss) on investments	6	-	(3,104)	(3,104)	20,966
Revaluation of fixed assets					-
Net movement in funds		930,663	141,972	1,072,635	353,842
Balance b/f at 1 September 2020		1,447,366	1,029,119	2,476,485	2,122,643
Balance at 31 August 2021		**2,378,029**	**1,171,091**	**3,549,120**	2,476,485

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

Prior year income includes restricted investment income of £3,057, restricted income from charitable activities of £1,965 and restricted other income of £496,971. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £62,802 restricted funds. Prior year other expenditure includes £139,875 restricted funds. All other prior year expenditure is unrestricted funds.

The prior year gain on investments is restricted funds.

BARNSLEY METHODIST CIRCUIT

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	4	1,628,074		1,158,185	
Investment property	5	400,000		-	
Investments	6	402,691		601,042	
Total fixed assets			2,430,765		1,759,227
Current assets					
Debtors	7	16,035		14,731	
Investments held for resale	8	805,000		340,000	
Cash at bank and in hand		412,676		363,477	
Total current assets		1,233,711		718,208	
Liabilities					
Creditors:	9				
amounts falling due within one year		(115,356)		(950)	
Net current assets			1,118,355		717,258
Net assets			**3,549,120**		2,476,485
Funds of the charity	16/18				
Unrestricted funds			2,302,029		1,371,866
Designated funds			76,000		75,500
Restricted funds			1,171,091		1,029,119
Total funds			**3,549,120**		2,476,485

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed _____ Dated: 22/6/2023

REVEREND M NEAL
TRUSTEE

BARNSLEY METHODIST CIRCUIT

STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2022

	Total Funds £	Prior Year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(19,343)	(136,480)
Cash flows from investing activities:		
Dividends, interest and rents from investments	4,488	3,454
Purchase of property and equipment	(246,898)	(3,540)
Proceeds from the sale of property	115,705	259,814
Proceeds from the sale of investments	-	-
Additions/disposals in the year	195,247	(155,874)
	68,542	103,854
Cash flows from financing activities:	-	-
Change in cash and cash equivalents in the reporting period	**49,199**	(32,626)
Cash and cash equivalents at the beginning of the reporting period	363,477	396,103
Cash and cash equivalents at the end of the reporting period	**412,676**	363,477

Reconciliation of net income/(expenditure) to net cash inflow from operating activities:

Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**1,072,635**	353,842
Adjustments for:		
Depreciation	2,009	1,325
Gains/losses on investments	3,104	(20,966)
Dividends, interest and rents from investments	(4,488)	(3,454)
Loss/profit on the sale of fixed assets	(115,705)	(9,814)
(increase)/decrease in investment assets held for sale	(465,000)	(340,000)
Value of fixed assets transferred to Circuit	(625,000)	(120,000)
(increase)/decrease in debtors	(1,304)	2,572
increase/(decrease) in creditors	114,406	15
Net cash provided by(used in) operating activities	**(19,343)**	(136,480)

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).

In 2016 the charity changed its policy for the treatment of Fixed Assets, in accordance with the special provision contained in section 35 of FRS102. In previous periods, freehold property was stated at open-market values. The trustees took the decision to use the original cost method of valuation for the reason that the properties are held for use and are not considered to be investment property. The trustees have elected to use the most recent revaluation of the property, in August 2013, as the 'deemed' cost in the accounts.

(b) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

(c) 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. There are no material uncertainties 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.

(d) 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 and income for activities undertaken for charitable purposes. Income from other trading activities includes income from fundraising and non-charitable trading activities. Investment income is earned from holding assets for investment purposes.

(e) 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 accounts.

f) 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.

(g) Tangible fixed assets

Freehold property, whether being occupied by a minister or being rented, is stated at cost. It is estimated that 1/3 of the valuation of land and buildings is land and 2/3rd buildings.

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time. Furniture and equipment is written off in the year of acquisition.

Property improvements are capitalised in the accounts of the Circuit and depreciated over the estimated useful life of the asset.

(h) Fixed asset investments

Investments are included at bid price at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

(i) Investment Assets

Church buildings are under the stewardship of the Methodist Church but are transferred to the Circuit upon church closure as Investment Assets. Buildings that are to be sold are recognised at valuation price. Investment Assets are classified as current assets on the balance sheet and recognised in the Statement of Financial Activities as 'other income'.

(j) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(k) Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument. Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(l) Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

(m) Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities - Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

(n) Gifts and intangible income

Gifts and intangible income are accounted for when they are received and are included at the trustees' valuation of their worth to the Circuit.

(o) Government Grants

Grants are recognised as income when received. They are accounted for using the performance method. If performance-related conditions are not met then a grant is recognised as a liability in the balance sheet as deferred income. Deferred income is released to income in the reporting period in which performance-related or other conditions that limit recognition are met.

(p) Restricted and unrestricted funds

Restricted funds are funds received which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

(q) Operating leases

Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight-line basis over the lease term.

(r) Pension costs

The Circuit makes payments into a defined contributions pension scheme for some of its administrative employees. The charge represents the amount payable in respect of the year.

2. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
2a Donations and Legacies						
Legacy	3,000	-	3,000	-	-	-
Donations	4,469	-	4,469	-	-	-
	7,469	**-**	**7,469**	**-**	-	-
2b Income from Charitable Activities						
Main Assessments	280,000	-	280,000	250,878	-	250,878
NW Layworker Funding	-	10,000	10,000	-	-	-
Circuit Office	1,106	-	1,106	782	-	782
Rentals	16,455	-	16,455	7,500	-	7,500
Connexional Funds	6,418	-	6,418	7,940	-	7,940
Methodist Women in Britain	-	-	-	-	1,965	1,965
North West Project	1,008	-	1,008	-	-	-
Mission Fund	-	3,930	3,930	-	-	-
Funeral Levies	1,620	-	1,620	1,540	-	1,540
Wedding Levies	300	-	300	175	-	175
Sundry & Other Income	773	-	773	834	-	834
	307,680	**13,930**	**321,610**	269,649	1,965	271,614
2c Investment Income						
Interest and dividends	1,153	3,335	4,488	397	3,057	3,454
Gain from sale of investment assets	-	-	-	-	-	-
	1,153	**3,335**	**4,488**	397	3,057	3,454
2d Other Income						
Gain from the sale of fixed assets	-	-	-	-	149,689	149,689
Barugh Church transferred to circuit	-	-	-	120,000	-	120,000
Hoyland Church for sale	-	-	-	-	340,000	340,000
Sale of Pogmoor Chapel	-	152,841	152,841	-	-	-
Cudworth Church transferred to circuit	400,000	-	400,000	-	-	-
New Hope Church for sale	-	250,000	250,000	-	-	-
Valley Darfield Church for sale	-	215,000	215,000	-	-	-
Shafton Church transferred to Circuit	225,000	-	225,000	-	-	-
CFP Levy Refund re Barugh House	-	139,738	139,738	-	-	-
Trust 20106	-	72	72	-	-	-
CJRS Grant (Furlough)	433	-	433	29,850	7,282	37,132
	625,433	**757,651**	**1,383,084**	149,850	496,971	646,821

3. Expenditure

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
3a Expenditure on Charitable Activities						
Stipends	145,553	-	145,553	178,637	-	178,637
Salaries	72,190	10,000	82,190	41,155	-	41,155
Travel	10,167	-	10,167	5,867	-	5,867
Manses Expenses:						
Council Tax	7,600	-	7,600	10,780	-	10,780
Water Rates	2,162	-	2,162	2,673	-	2,673
Maintenance	20,451	-	20,451	7,095	-	7,095
Insurance	4,719	-	4,719	4,590	-	4,590
Mission fund:						
Grants	-	7,996	7,996	-	43,596	43,596
Other	-	2,128	2,128	-	-	-
Management and Administration:						
Telephone	3,147	-	3,147	4,315	-	4,315
Postage, printing and stationery	2,174	-	2,174	2,772	-	2,772
Website	607	-	607	562	-	562
Circuit Office Rent	3,000	-	3,000	3,000	-	3,000
Books and Courses	4,539	-	4,539	1,162	-	1,162
Professional and Legal	1,175	1,713	2,888	3,502	848	4,350
Sheffield and District Assessment	69,420	-	69,420	69,420	-	69,420
Circuit Office	-	-	-	1,103	-	1,103
Connexional Funds	6,428	-	6,428	7,594	-	7,594
North West Project	2,537	-	2,537	-	-	-
Methodist Women in Britain	-	-	-	-	2,000	2,000
Quinquennial Costs	4,298	-	4,298	5,394	-	5,394
Rental Property Costs	11,197	-	11,197	1,829	-	1,829
Sundries	405	-	405	511	-	511
District Levy	-	28,443	28,443	-	16,358	16,358
Depreciation	2,009	-	2,009	1,325	-	1,325
Bank charges	70	-	70	-	-	-
Churches Accounts & payroll	2,726	-	2,726	2,250	-	2,250
Audit & Accountancy	6,700	-	6,700	950	-	950
	383,274	**50,280**	**433,554**	356,486	62,802	419,288
3b Investment Asset Costs						
Hoyland property running costs	-	23,624	23,624	-	-	-
	-	**23,624**	**23,624**	-	-	-
3c Other Expenditure						
Contribution to Pensions Fund	-	38,909	38,909	-	-	-
CJRS Grant to Churches	433	-	433	29,850	-	29,850
Connexional Levy on Sale of Assets	-	144,392	144,392	-	139,875	139,875
	433	**183,301**	**183,734**	29,850	139,875	169,725

	2022	2021
	£	£
Mission Fund Grants:		
The Exodus Project	3,000	6,000
Great Houghton Mission Grant	500	-
Oasis Café Mission Grant	500	-
Kexborough Luncheon Club Grant	500	-
Barnsley Churches Drop-In Project	1,000	1,000
Street Pastors	1,000	1,000
Emmanuel Ignite Schools Project	-	30,000
NE Streaming Services	558	4,927
Learning Grant	738	-
One-off Events/Small Grants	200	669
	7,996	43,596
Employee emoluments		
Wages and salaries	73,968	37,468
Employer NI contributions	3,897	1,524
Pension cost	4,325	2,163
	82,190	41,155

No employee received emoluments of more than £60,000

During the year, the charity employed one part-time administrator (2021: 1) and five part-time lay workers (2021: 2). Six of the employees are also Trustees of the charity and remuneration is included in note 10 to the accounts.

4. Tangible Fixed Assets (held for the charity's own use)

	Freehold Land & Buildings	Property Improvements	Total
	£	£	£
Original Cost			
As @ 01 September 2021	1,140,000	22,423	1,162,423
Additions in the year	461,638	10,260	471,898
Disposals	-	-	-
As @ 31 August 2022	1,601,638	32,683	1,634,321
Depreciation			
As @ 01 September 2021	-	4,238	4,238
Depreciation charge	-	2,009	2,009
As @ 31 August 2022	-	6,247	6,247
Net Book Value			
As @ 01 September 2021	1,140,000	18,185	1,158,185
As @ 31 August 2022	**1,601,638**	**26,436**	**1,628,074**

5. Investment Property

	Freehold Land & Buildings £
Original Cost	
As @ 01 September 2021	-
Additions in the year	400,000
Disposals	-
As @ 31 August 2022	400,000

The property was valued by A P Corbett, BSc Hons Dip Surv MRICS ACIArb, of Smiths Chartered Surveyors, May 2022.

6. Other Investments

	2022 £	2021 £
Market value at 1 September	601,042	424,202
Additions in the year	295,986	402,747
Expenditure/Disposals in the year	(491,233)	(246,873)
Increase/(Decrease) in the year	(3,104)	20,966
Market value at 31 August	**402,691**	601,042
Gain on investments	**(3,104)**	20,966

7. Debtors

	2022 £	2021 £
Debtors	-	-
Prepayments	16,035	14,731
	16,035	14,731

8. Investment Assets held for resale

	2022 £	2021 £
Hoyland Church - closed 2021	340,000	340,000
Valley Darfield Church - closed 2022	215,000	-
New Hope Church - closed 2022	250,000	-
	805,000	340,000

9. Creditors

	2022	2021
	£	£
Creditors & Accruals	113,956	950
Deferred income	1,400	-
	115,356	950

10. Audit and Accountancy

An Audit Fee of £5,700 was payable to GBAC Ltd in relation to the financial year ending 31.03.2022 (2021: nil). In addition to the audit fee, the cost of the accounts preparation service, provided by BCVS, was £1,000 (2021: £950).

11. Trustee Remuneration

No trustee received any remuneration in connection with their duties as Trustees. A number of Trustees are classed as employees of the Circuit and are paid a stipend or salary in their connection with their duties as employees. Ministers are appointed by Methodist Connexion in accordance with CPD. Lay Workers are appointed by the Circuit Meeting in accordance with CPD. During the year, two Supernumery Ministers were engaged on part time contracts.

Name	Position	Stipend or Salary £	Employers' NICs £	Pension Contributions £	Total Cost £
2021/22					
Reverend Michael Neal	Superintendent Minister	28,679	2,825	6,971	38,475
Reverend Cameron Stirk	Minister	26,087	2,453	6,971	35,511
Reverend Ben Srivens	Minister	26,087	2,453	6,971	35,511
Reverend Claire Rawlinson	Minister	26,087	2,453	6,971	35,511
Jayne Wragg	Circuit Administrator	14,276	764	1,637	16,677
Eleanor Peet	Circuit Lay Worker	12,979	578	-	13,557
Linda Stammers	Circuit Lay Worker	11,357	345	681	12,383
Daphne Irwin	Circuit Lay Worker	9,302	368	558	10,228
Peter White	Circuit Lay Worker	11,859	1,089	597	13,545
Carol Cotton	NE Lay Worker	14,196	752	852	15,800
		180,909	14,080	32,209	227,198
2020/21					
Reverend Michael Neal	Superintendent Minister	28,273	2,686	6,873	37,832
Reverend Cameron Stirk	Minister	25,718	2,333	6,873	34,924
Reverend Ben Srivens	Minister	25,718	2,333	6,873	34,924
Reverend Marian Olsen	Minister	23,566	2,138	6,293	31,997
Reverend Claire Rawlinson	Minister	25,718	2,333	6,873	34,924
Jayne Wragg	Circuit Administrator	13,854	696	1,611	16,161
Eleanor Peet	Circuit Lay Worker	12,594	522	-	13,116
Linda Stammers	Circuit Lay Worker	11,020	305	552	11,877
		166,461	13,346	35,948	215,755

12. Trustee Expenses

No Trustee claimed any expenses in connection with their duties as a Trustee. Expenses were claimed in relation to duties performed for the charity by eight Ministers, Supernumerary Ministers and Lay Workers (2021: 6).

	2022	2021
	£	£
Travel	11,023	5,867
Office and administration	212	1,021
Telephone	872	2,030
Other expenses	405	265
Total	12,512	9,183

13. Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts. Therefore, only the contributions paid by the Circuit to Connexion are included in the Circuit's accounts.

Lay employees have the option of joining a defined contribution pension scheme established under Government auto-enrolment pension regulations. The Circuit also pays contributions to a private, defined contribution pension scheme of the Circuit Administrator.

14. Costs relating to the Chair of the Circuit

The Superintendent Minister is the Chair of the Circuit Meeting. As stated in note 11 the chair does not receive any remuneration in relation to his duties as a Trustee. He is paid a stipend for his duties as a Minister and claims for expenses in connection with the duties of his employment. He is required to occupy a manse which is provided by the Circuit. The notional cost of providing the manse has been estimated by reference to the rental value and maintenance costs of similar properties owned and let by the Circuit. The total cost of the Chair is:

	2022	2021
	£	£
Stipend of Reverend Michael Neal	28,679	28,273
Employer's National Insurance contributions	2,825	2,686
Employer's pension contributions	6,971	6,873
	38,475	37,832
Notional estimate of cost of providing manse	13,500	12,750
Chair's expenses	3,085	2,227
Total cost	**55,060**	52,809

15. Related Party Transactions

During the year the Circuit received assessment income totalling £280,000 (2021: £250,878) from the churches within the Circuit. The Circuit also incurred assessment costs of £69,420 (2021: £69,420) payable to the District.

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

16. Restricted Funds

The funds of the charity include restricted funds comprising the following unexpended balances of funds held on trust to be applied for specific purposes.

	Balance b/f 01/09 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/08 £
2022					
South Hiendley	105,131	615	(1,270)	(102,279)	2,197
Model Trust Fund	495,911	295,371	(108,034)	(282,754)	400,494
Property held for resale	340,000	465,000	(130,880)	-	674,120
Methodist Women in Britain	137	-	-	-	137
Mission Fund	87,940	3,930	(10,125)	12,398	94,143
NW Layworker Fund	-	10,000	(10,000)	-	-
	1,029,119	774,916	(260,309)	(372,635)	1,171,091
2021					
South Hiendley	89,431	17,301	(179)	(1,422)	105,131
Model Trust Fund	335,222	156,411	(156,902)	161,180	495,911
Property held for resale	-	340,000	-	-	340,000
Methodist Women in Britain	172	1,965	(2,000)	-	137
Mission Fund	90,584	7,282	(43,596)	33,670	87,940
	515,409	522,959	(202,677)	193,428	1,029,119

- The South Hiendley restricted funds were transferred to the Circuit following the church closure.
- The Model Trust Fund (previously the Circuit Advance Fund) is a predominantly a capital fund. If the circuit purchases or disposes of any land or property, whether it be a manse or a church, this fund is used either to fund the purchase or deposit the disposal proceeds.
- Methodist Women in Britain Funds are classified as restricted on the advice of the District.
- The Mission Fund has been established to support new mission opportunities.

17. Funds Transfers

	2022	2021
	£	£
South Hiendley:		
Transfer to CFB (General Circuit Purposes)	(102,043)	(10)
Transfer to HSBC (General Circuit Purposes)	(236)	(1,412)
	(102,279)	**(1,422)**
Model Trust Fund (MTF):		
Transfer to CFB (Mission Fund)	(12,398)	(8,370)
Transfer to CFB (General Circuit Purposes)	(20,000)	(20,450)
Transfer to CFB (Assessment support for churches)	(8,400)	(60,000)
Net Book value of property sold during the year	-	250,000
Transfer to HSBS (Barugh House building project)	(22,353)	-
Capital Expenditure (Barugh House building project)	(219,603)	-
	(282,754)	**161,180**
Mission Fund:		
Transfer from MTF	12,398	8,369
Transfer from Unrestricted Funds	-	25,301
	12,398	**33,670**
Total Transfers to/(from) Restricted Funds	**(372,635)**	**193,428**

18. Designated Funds

	2022	2021
	£	£
Quinquennial and electrical inspections	12,500	12,500
Manse redecoration	8,500	8,000
Removal and relocation	5,000	5,000
Planned ministerial appointment 2023	50,000	50,000
	76,000	75,500

19. Funds held as Custodian Trustee

Funds received through offerings and gifts collected on the behalf of external charities/causes. The income does not belong to the Circuit and is therefore not recognised in the accounts.

	2022	2021
	£	£
Balance brought forward	-	-
Offerings/Gifts received during the year	6,485	-
Offerings/Gifts paid over during the year	(6,485)	-
Balance carried forward	-	-

20. Analysis of Assets between Funds

	Investments £	Investment Property £	Tangible Fixed Assets £	Other Assets £	Total £
31/08/2022					
Unrestricted Funds	-	400,000	1,628,074	273,955	2,302,029
Designated Funds	-	-	-	76,000	76,000
Restricted Funds	402,691	-	-	768,400	1,171,091
	402,691	400,000	1,628,074	1,118,355	3,549,120
31/08/2021					
Unrestricted Funds	-	-	1,158,185	213,681	1,371,866
Designated Funds	-	-	-	75,500	75,500
Restricted Funds	601,042	-	-	428,077	1,029,119
	601,042	-	1,158,185	717,258	2,476,485

21. Classification of Property

In accordance with guidance notes issued in 2008 by the Methodist Church, the Circuit's property is classified in the accounts as part of unrestricted funds.

Profit from property sales is classed as restricted and paid into the Model Trust Fund.

22. Trustees

REV CAMERON STIRK – *resigned August 2022*
MR LESLIE HOWARTH
MRS MARJORIE MICKLETHWAITE
MRS JAYNE WRAGG
MRS HEATHER HAGUE
MISS MARY REASON
MISS GWENYTH HARRISON
REV EILEEN SANDERSON
MRS CATHERINE ANN MOSLEY
REV LOUISE DAWSON
REV MICK NEAL
MR MICHAEL SANDERSON
REV ALAN SAXBY
MRS ELLIE PEET
MR BILL PLATTS
MRS BARBARA TEWSON
MR KEITH JOWETT – *resigned March 2022*
MRS HAZEL HAWDEN
MR DAVID SHONE – *resigned June 2022*
MRS JOYCE BARNES – *resigned March 2022*
MISS ELIZABETH HAIGH
MR JOHN HAMBLETON – *resigned July 2022*
MISS JANET CROSSSLEY
MRS ELIZABETH ANN HAMBLETON
MRS EILEEN MARGARET ANN MCHALE
MRS BERYL PLATTS
MRS CHENERUSAYA MAKUMBE
REV CLAIRE RAWLINSON
MRS DAWN WEBSTER
REV BENJAMIN SCRIVENS
MRS MAUREEN ROEBUCK
MR RICHARD CALEY
MRS DEBBIE CALEY
MRS ANNE HAMBY
MRS DEBORAH EVANS
MRE FRED LANDON
MR DAVID GRIMES – *resigned March 2022*
MRS LINDA STAMMERS
MRS MARY SIDDONS – *resigned September 2021*
MR MARK JASON BULMER
MR MICHAEL STANLEY CORNEY
MR ALAN FREDERICK HOLLANDS

Appointed September 2021:
CAROLE ANN COTTON

Appointed March 2022:
DAPHNE IRWIN
KATHLEEN BODILL
PETER WHITE

Appointed June 2022:
ANGELA FINDLOW
CHRISTINE HARRINGTON
ALISON PADGET

Appointed November 2022:
CAROL JEWKES

Appointed March 2023:
JENNIFER PEARSON
JOHN PEARSON
DEACON ALISON McCAULEY

THE METHODIST CHURCH - BARNSLEY CIRCUIT

England & Wales - Charity number 1135240

Accounts

BARNSLEY METHODIST CIRCUIT
REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2021

Registered Charity Number: 1135240

BARNSLEY METHODIST CIRCUIT

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2021

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Principal Office
Barnsley Methodist Church Circuit Office
Emmanuel Methodist Church
Huddersfield Road
Barnsley
S71 1DT

Circuit Administrator
Jayne Wragg

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

Principal Bankers
HSBC
5 Market Hill
Barnsley
South Yorkshire
S70 2PY

Investment Managers
Central Finance Board of the Methodist Church
4th Floor
Friendly House
52/58 Tabernacle Street
London
EC2A 4NJ

Solicitors
Bury and Walkers
Britannic House
Regent Street
Barnsley
South Yorkshire
S70 2EQ

The Barnsley Methodist Circuit Trustees submit their Annual Report and Financial Statements for the year ended 31 August 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

The Barnsley Methodist Circuit is part of the Methodist Church, which is a charity. The Circuit is registered with the Charity Commission under the name of The Methodist Church – Barnsley Circuit.

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 for the Circuit are contained in "The Constitutional Practice and Discipline of the Methodist Church".

The managing body of the Circuit is The Circuit Meeting. The members of this body are the Trustees of the charity. The Circuit Meeting usually meets twice per year. All major policies and decisions on all Circuit matters are made at these meetings. The Circuit Meeting comprises:

Superintendent Minister – Chairman
Other Circuit Ministers and employed Layworkers
Circuit Leadership Team
Circuit Secretary
Circuit Treasurer
Appointed representatives from all churches within the Circuit.

A full list of the current trustees is given in note 19 to the financial statements.

Ministers and Layworkers are automatically appointed as trustees as a condition of their appointment to the Circuit. Formal training in trusteeship is given to Ministers by the Methodist Church. The Circuit Leadership Team, the Circuit Secretary and the Circuit Treasurer are recruited from members of the churches worshipping in the Circuit and are appointed for a period of six years. They are offered training by the Sheffield District of the Methodist Church. Representatives from the churches are appointed by their churches. Other than safeguarding training, there is no formal training programme offered to this group of Trustees but all will be Trustees of their individual church charities and many have previously served as Circuit Stewards. All office holders in the Methodist Church are expected to undertake safeguarding training as a condition of appointment.

Day-to-day management of the Circuit is undertaken by the Superintendent Minister and the Circuit Leadership Team. A number of sub-committees of The Circuit Meeting also work on policy, mission and strategy. The decisions of these bodies are subject to ratification by The Circuit Meeting.

OBJECTIVES AND ACTIVITIES

The Vision of the Barnsley Methodist Circuit is to share the gospel of Jesus Christ by encouraging, resourcing and enabling the people and churches of the Circuit to serve their communities and the wider world.

ACHIEVEMENTS AND PERFORMANCE

During the year the Circuit, through the member churches, has been active in the local and wider communities and has successfully started or continued with a number of initiatives and programmes in support of the objectives. This is in addition to a programme of religious services including weddings and funerals inevitably somewhat reduced because of the impact of the pandemic.

In September 2019 the Circuit Meeting agreed to appoint a Circuit Leadership Team (CLT) in place of the Circuit Stewards. This was an intentional decision in order to make the leadership more representative and accountable in the life of the Circuit. The CLT continued to meet regularly throughout the year and played an active part in important discussions and planning around the Circuit's finances and staffing. Membership of the Circuit Leadership Team is approved by the Circuit Meeting annually.

The Circuit once again supported the work of Blythswood Care by encouraging members to prepare shoe boxes to be collected in November and distributed in other parts of the world in time for Christmas. More than 200 boxes were collected from the Circuit. We also held a drive through Harvest collection for the Barnsley Foodbank and a drive through Christingle so that people from across the Circuit could join in the Christmas celebrations together. The Circuit has supported the work of the Hemsworth Soft Play Project which includes refurbishing the existing church building. The building work was completed by the summer of 2021 and we hope in the latter part of the year to appoint paid workers which will enable the project to open in early 2022.

Following the decision to reorganise ministerial staffing, from September 2021, the Circuit decided to seek to appoint a new minister in 2022 who would take on a new role with a specific focus on nurture, growth and discipleship. The Circuit continues to employ a part time Administrator to support our work, a part time Lay Worker based in the South Church and a part time Children and Families Support Worker in the North East Church.

During the year the Coronavirus Pandemic continued to provide challenges for the Circuit and its Churches. The commitment to offer an online service every Sunday was continued, and the Circuit Staff Team has worked hard to maintain contact with members and adherents from all our churches. As a result of this situation, the Circuit Leadership Team continued to meet frequently in order to monitor developments and provide support to the Circuit Staff and wider family of the church. Aware of the significant financial risk to all our churches the Leadership Team recommended the Circuit Meeting to draw £60,000 from reserves in order to reduce the assessments due from all churches. This was a gesture of support and all churches received a reduction of 20% of their annual assessment. The Circuit Leadership Team continues to monitor the financial situation for the whole Circuit. Some of the chapels in the Circuit have closed during the year with members joining worship in other places and establishing a new society in Hoyland and Birdwell.

A main responsibility of the Circuit in particular is to maintain the fabric of properties in its possession and to arrange the finances for the maintenance of the member churches. A full programme of repairs and improvements has been progressed so that the churches may continue to be fully available for their local communities. The renting out of the one manse that is not being occupied by a minister and is therefore not required for Circuit staff has continued to be a source of income; it should be noted that it is not the aim of the Circuit to hold property as an investment and surplus properties will be sold when market conditions are favourable.

The three multi-site churches continued their integration programme and all chapels now have their funds held in a single bank account in the name of the Church.

FINANCIAL REVIEW

Income Generation

The main source of income is generated by a levy, known as the Circuit Assessment. This Circuit Assessment is levied on each individual church within the Circuit based on an allocation of shares recommended to the Circuit Meeting through the Circuit Resources Team. During the year the Circuit has achieved additional income by letting out, on a short term lease, a manse which would otherwise be vacant. During the summer the Circuit Resources Team reviewed the allocation of the assessment and, while recommending to the Circuit Meeting that there should be some adjustments, the total raised through assessments will remain the same in the coming year.

Fixed Assets

The Circuit owns the manses and certain furnishings therein. The properties are held for the use of Ministers and therefore are not considered to be investment properties. The values included in the balance sheet represent the 'deemed cost' at the date of the most recent valuation in August 2013.

Church buildings are transferred to the Circuit upon church closure and are included in the balance sheet as current assets. Proceeds of sales of Church buildings, as well as sales of manses, less a levy from the Methodist Church are the property of the Circuit and are held as restricted funds.

There has been no major maintenance and capital expenditure in this year, but the Circuit retains sufficient funds in reserve to cover any emergency costs that may be required. In June this year the Circuit Meeting agreed to reduce ministerial staffing to 4 from September 2021 and as a result of this there will be a review of manse requirements in order to ensure there are properties that are in good order and strategically situated for the ongoing needs of the Circuit.

Reserves Policy

The funds of the charity consist mainly of land, buildings, investments and bank deposits and the Trustees intend to maintain their value to provide income and resources for future work in pursuit of the charitable objectives.

The Circuit Meeting sets budgets to maintain a balance between income and expenditure and there is a target of holding liquid cash reserves equal to 50% of annual expenditure (less any extraordinary expenditure). At the balance sheet date, liquid cash reserves in unrestricted funds amounted to £289,181 (2020: £321,264) which is 71% (2020: 84%) of annual expenditure on Circuit activities.

Included in the reserves are funds designated for future commitments/planned activities. Designated funds held at the year end are detailed in note 16 of the accounts. Excluding designated funds, liquid cash reserves at the year end were 52% of annual expenditure on Circuit activities.

The Circuit Meeting through the Circuit Resources Team monitors reserves carefully to ensure sufficient funds are held to support the ongoing mission of the Church in Barnsley

Investment Policy

The Circuit bank deposits are held by HSBC and the Central Finance Board of the Methodist Church. It is the policy to hold higher balances with the Central Finance Board due to the differential in interest rates. The Circuit has a number of trusts, held by Trustees for Methodist Purposes. Management of the funds and investment strategy is the responsibility of the Circuit.

Independent Examination of the financial statements

As the Circuit's gross income is below £1,000,000 and gross assets are below £3,260,000 the Trustees have opted for an independent examination of the financial statements instead of an audit, as permitted by legislation.

RISK POLICY

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. The major risks to which the charity is exposed are financial, organisational and reputational.

Financial Risk

The Circuit's main source of funds is derived from the Circuit Assessment. This is paid by the Circuit churches some of whom are under significant financial pressure. The Circuit has sufficient reserves to allow it to continue to operate for a significant period if churches were unable to meet the assessment in full. The Circuit has established sub-committees to manage Circuit resources (the Resources Team) and strategic planning (the Invitations and Planning team). These teams work together with the Circuit churches to ensure that collectively across the churches the assessment remains affordable.

Organisational Risk

There is a shortage of ordained ministers across the Methodist Connexion which may result in a reduction in ordained staff either when ministers enter stationing at the end of their period of appointment to Circuit, if redeployed by Connexion or they retire. A reduction in ministers may reduce the ability of the Circuit to meet its aims. The Invitations and Planning Team reviews staffing levels against the strategic aims of the Circuit to present reasoned statements of need at the point of move of ministers.

Reputational Risk

The Circuit, churches within the Circuit and the wider Methodist Connexion have contact with vulnerable adults and children which present a number of safeguarding issues. Failures in safeguarding, both historic and current might result in major reputational damage to the Circuit. Safeguarding training is mandatory for all staff, office holders and trustees. The Circuit has a designated safeguarding officer and support is available from District and Connexion.

PUBLIC BENEFIT

The trustees have taken due regard of guidance on public benefit published by the Charity Commission and consider that the Circuit enables its member churches to deliver such benefits.

FUTURE DEVELOPMENTS

The Trustees intend to continue actively managing the property and investment portfolio which generates funds to better pursue the charitable objectives.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

- select suitable accounting policies and then apply them consistently;
- 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

In accordance with the law, as the trustees, we 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.

Approved by the trustees and signed on their behalf by:



REVEREND M NEAL
CHAIR OF THE TRUSTEES

Date: 24 January 2022

I report on the accounts of the charity, which are set out on pages 10 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 this 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:

- the 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 Date: 24 January 2022

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

BARNSLEY METHODIST CIRCUIT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming Resources					
Donations and legacies	2a	-	-	-	-
Income from charitable activities	2b	269,649	1,965	271,614	297,808
Investment income	2c	397	3,057	3,454	8,857
Other income	2d	149,850	496,971	646,821	15,005
Total incoming resources		419,896	501,993	921,889	321,670
Resources expended					
Expenditure on charitable activities	3a	356,486	62,802	419,288	536,659
Other expenditure	3b	29,850	139,875	169,725	15,005
Total resources expended		386,336	202,677	589,013	551,664
Net incoming resources		33,560	299,316	332,876	(229,994)
Transfers between funds	15	(193,428)	193,428	-	-
Net incoming resources		(159,868)	492,744	332,876	(229,994)
Other recognised gains and losses					
Gain/(loss) on investments	5	-	20,966	20,966	(2,035)
Revaluation of fixed assets					-
Net movement in funds		(159,868)	513,710	353,842	(232,029)
Balance b/f at 1 September 2020		1,607,234	515,409	2,122,643	2,354,672
Balance at 31 August 2021		**1,447,366**	**1,029,119**	**2,476,485**	2,122,643

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

Prior year income includes restricted investment income of £6,691 and restricted income from charitable activities of £812. All other prior year income is unrestricted.

Prior year expenditure on charitable activities includes £199,487 restricted funds. All other prior year expenditure is unrestricted funds.

The prior year gain on investments is restricted funds.

BARNSLEY METHODIST CIRCUIT

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	4	1,158,185		1,285,970	
Investments	5	601,042		424,202	
Total fixed assets			1,759,227		1,710,172
Current assets					
Debtors	6	14,731		17,303	
Investments held for resale	7	340,000		-	
Cash at bank and in hand		363,477		396,103	
Total current assets		718,208		413,406	
Liabilities					
Creditors: amounts falling due within one year	8	(950)		(935)	
Net current assets			717,258		412,471
Net assets			**2,476,485**		2,122,643
Funds of the charity	15/16				
Unrestricted funds			864,436		1,074,304
Designated funds			75,500		25,500
Restricted funds			1,029,119		515,409
Revaluation reserve			507,430		507,430
Total funds			**2,476,485**		2,122,643

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed _____ Dated: 24 January 2022

REVEREND M NEAL
CHAIR OF THE TRUSTEES

BARNSLEY METHODIST CIRCUIT

STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2021

	Total Funds £	Prior Year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	(136,480)	(238,477)
Cash flows from investing activities:		
Dividends, interest and rents from investments	3,454	8,857
Purchase of property and equipment	(3,540)	-
Proceeds from the sale of property	259,814	-
Proceeds from the sale of investments	-	-
Additions/disposals in the year	(155,874)	250,800
	103,854	259,657
Cash flows from financing activities:	-	-
Change in cash and cash equivalents in the reporting period	**(32,626)**	21,180
Cash and cash equivalents at the beginning of the reporting period	396,103	374,923
Cash and cash equivalents at the end of the reporting period	**363,477**	396,103

Reconciliation of net income/(expenditure) to net cash inflow from operating activities:

Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**353,842**	**(232,029)**
Adjustments for:		
Depreciation	1,325	971
Gains/losses on investments	(20,966)	2,035
Dividends, interest and rents from investments	(3,454)	(8,857)
Loss/profit on the sale of fixed assets	(9,814)	-
(increase)/decrease in investment assets held for sale	(340,000)	-
Fixed Assets transferred to Circuit	(120,000)	-
(increase)/decrease in debtors	2,572	(480)
increase/(decrease) in creditors	15	(117)
Net cash provided by(used in) operating activities	**(136,480)**	(238,477)

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).

In 2016 the charity changed its policy for the treatment of Fixed Assets, in accordance with the special provision contained in section 35 of FRS102. In previous periods, freehold property was stated at open-market values. The trustees have taken the decision to use the original cost method of valuation for the reason that the properties are held for use and are not considered to be investment property. The trustees have elected to use the most recent revaluation of the property, in August 2013, as the 'deemed' cost in the accounts.

In common with many other businesses of our size and nature we use our accountant to prepare and submit returns and assist with the preparation of financial statements.

(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 trading 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

Freehold property, whether being occupied by a minister or being rented, is stated at cost. It is estimated that 1/3 of the valuation of land and buildings is land and 2/3rd buildings.

Freehold property is not depreciated; it is maintained to a standard that the useful economic life is not diminished over time. Furniture and equipment is written off in the year of acquisition.

Property improvements are capitalised in the accounts of the Circuit and depreciated over the estimated useful life of the asset.

(g) Fixed asset investments

Investments are included at bid price at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

(h) Transfer of church buildings to the Circuit

Where a church building is no longer under the stewardship of the church and stewardship has been transferred to the Circuit upon closure of the church, the property will be included as a current asset, at valuation net of any levy, and recognised in the Statement of Financial Activities as 'Other Income'.

(i) Gifts and intangible income

Gifts and intangible income are accounted for when they are received and are included at the trustees' valuation of their worth to the Circuit.

(j) Restricted and unrestricted funds

Restricted funds are funds received which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

(k) Operating leases

Rentals applicable to operating leases where substantially all of the risks and benefits of ownership remain with the lessor are charged against profits on a straight-line basis over the lease term.

(l) Pension costs

The Circuit makes payments into a defined contributions pension scheme for some of its administrative employees. The charge represents the amount payable in respect of the year.

2. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
2a Donations and Legacies	-	-	-	-	-	-
2b Income from Charitable Activities						
Main Assessments	250,878	-	250,878	274,138	-	274,138
Circuit Office	782	-	782	1,344	-	1,344
Rentals	7,500	-	7,500	7,376	-	7,376
Connexional Funds	7,940	-	7,940	9,079	-	9,079
Methodist Women in Britain	-	1,965	1,965	-	165	165
Mission Fund	-	-	-	-	647	647
Funeral Levies	1,540	-	1,540	1,760	-	1,760
Wedding Levies	175	-	175	100	-	100
Sundry & Other Income	834	-	834	2,536	-	2,536
Spotlight	-	-	-	663	-	663
	269,649	**1,965**	**271,614**	296,996	812	297,808
2c Investment Income						
Interest and dividends	397	3,057	3,454	2,166	6,691	8,857
Gain from sale of investment assets	-	-	-	-	-	-
	397	**3,057**	**3,454**	2,166	6,691	8,857
2d Other Income						
Gain from the sale of fixed assets	-	149,689	149,689	-	-	-
Barugh Church transferred to circuit	120,000	-	120,000	-	-	-
Hoyland Church for sale	-	340,000	340,000	-	-	-
CJRS Grant (Furlough)	29,850	7,282	37,132	15,005	-	15,005
	149,850	**496,971**	**646,821**	15,005	-	15,005

3. Expenditure

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
3a Expenditure on Charitable Activities						
Stipends	178,637	-	178,637	173,747	-	173,747
Salaries	41,155	-	41,155	18,830	-	18,830
Travel	5,867	-	5,867	8,310	-	8,310
Manses Expenses:						
Council Tax	10,780	-	10,780	10,555	-	10,555
Water Rates	2,673	-	2,673	2,313	-	2,313
Maintenance	7,095	-	7,095	11,158	-	11,158
Insurance	4,590	-	4,590	4,462	-	4,462
Spotlight	-	-	-	1,087	-	1,087
Mission fund: salaries	-	-	-	-	13,003	13,003
Lay Worker expenses	-	-	-	-	843	843
Grants	-	43,596	43,596	-	12,163	12,163
Other	-	-	-	-	1,973	1,973
Management and Administration:						
Telephone	4,315	-	4,315	3,989	-	3,989
Postage, printing and stationery	2,772	-	2,772	2,266	-	2,266
Website	562	-	562	562	-	562
Circuit Office Rent	3,000	-	3,000	3,000	-	3,000
Books and Courses	1,162	-	1,162	1,961	-	1,961
Professional and Legal	3,502	848	4,350	-	1,354	1,354
Sheffield and District Assessment	69,420	-	69,420	69,420	-	69,420
Circuit Office	1,103	-	1,103	3,410	-	3,410
Connexional Funds	7,594	-	7,594	9,079	-	9,079
Methodist Women in Britain	-	2,000	2,000	-	400	400
Quinquennial Costs	5,394	-	5,394	5,609	-	5,609
Rental Property Costs	1,829	-	1,829	1,868	-	1,868
Sundries	511	-	511	460	-	460
District Levy	-	16,358	16,358	-	24,792	24,792
Depreciation	1,325	-	1,325	971	-	971
Churches Accounts & Payroll	2,250	-	2,250	3,180	-	3,180
Governance Audit/IE	950	-	950	935	-	935
Project Expenditure:						
Hemsworth Soft Play Project	-	-	-	-	144,959	144,959
Total	**356,486**	**62,802**	**419,288**	337,172	199,487	536,659
3b Other Expenditure						
CJRS Grant to Churches	29,850	-	29,850	15,005	-	15,005
Connexional Levy on Sale of Assets	-	139,875	139,875	-	-	-
	29,850	**139,875**	**169,725**	15,005	-	15,005

	2021	2020
	£	£
Mission Fund Grants:		
The Exodus Project	6,000	6,000
Hemsworth Little Fishes	-	6,163
One-off Events/Small Grants	669	-
Barnsley Churches Drop-In Project	1,000	-
Street Pastors	1,000	-
Emmanuel Ignite Schools Project	30,000	-
NE Streaming Services	4,927	-
	43,596	12,163
Employee emoluments		
Wages and salaries	37,468	28,939
Employer NI contributions	1,524	1,290
Pension cost	2,163	1,604
	41,155	31,833

No employee received emoluments of more than £60,000

During the year, the charity employed one part-time administrator (2020: 1) and two part-time lay workers (2020: 2). The employees are also Trustees of the charity and remuneration is included in note 10 to the accounts.

4. Tangible Fixed Assets

	Freehold Land & Buildings	Property Improvements	Total
	£	£	£
Original Cost			
As @ 01 September 2020	1,270,000	18,883	1,288,883
Additions in the year	120,000	3,540	123,540
Disposals	(250,000)	-	(250,000)
As @ 31 August 2021	1,140,000	22,423	1,162,423
Depreciation			
As @ 01 September 2020	-	2,913	2,913
Depreciation charge	-	1,325	1,325
As @ 31 August 2021	-	4,238	4,238
Net Book Value			
As @ 01 September 2020	1,270,000	15,970	1,285,970
As @ 31 August 2021	**1,140,000**	**18,185**	**1,158,185**

5. Investments

	2021 £	2020 £
Market value at 1 September	424,202	677,037
Additions in the year	402,747	6,691
Expenditure/Disposals in the year	(246,873)	(257,491)
Increase in the year	20,966	(2,035)
Market value at 31 August	**601,042**	424,202
Investments are represented by		
Listed investments	33,954	28,688
Cash balances	567,088	395,514
Total investments	**601,042**	424,202
Gain on investments	**20,966**	(2,035)

6. Debtors

	2021 £	2020 £
Debtors	-	-
Prepayments	14,731	17,303
	14,731	17,303

7. Investment Assets held for Resale

	2021 £	2020 £
Hoyland Church - closed 2021	340,000	-
	340,000	-

8. Creditors

	2021 £	2020 £
Creditors & Accruals	950	935
	950	935

9. Commitments Under Operating Leases

At 31 August the Circuit had aggregate annual commitments under non- cancellable operating leases relating to land and buildings as set out below.

	2021	2020
	£	£
Operating leases expiring within 1 year	-	-

10. Trustee Remuneration

No trustee received any remuneration in connection with their duties as Trustees. A number of Trustees are classed as employees of the Circuit and are paid a stipend or salary in their connection with their duties as employees. Ministers are appointed by Methodist Connexion in accordance with CPD. Lay Workers are appointed by the Circuit Meeting in accordance with CPD. During the year two Supernumery Ministers were engaged on part time contracts.

Name	Position	Stipend or Salary £	Employers' NICs £	Pension Contributions £	Total Cost £
2020/21					
Reverend Michael Neal	Superintendent Minister	28,273	2,686	6,873	37,832
Reverend Cameron Stirk	Minister	25,718	2,333	6,873	34,924
Reverend Ben Srivens	Minister	25,718	2,333	6,873	34,924
Reverend Marian Olsen	Minister	23,566	2,138	6,293	31,997
Reverend Claire Rawlinson	Minister	25,718	2,333	6,873	34,924
Jayne Wragg	Circuit Administrator	13,854	696	1,611	16,161
Eleanor Peet	Circuit Lay Worker	12,594	522	-	13,116
Linda Stammers	Circuit Lay Worker	11,020	305	552	11,877
		166,461	13,346	35,948	215,755
2019/20					
Reverend Michael Neal	Superintendent Minister	27,563	2,604	6,700	36,867
Reverend Cameron Stirk	Minister	25,073	2,261	6,700	34,034
Reverend Ben Srivens	Minister	25,073	2,261	6,700	34,034
Reverend Marian Olsen	Minister	25,073	2,261	6,700	34,034
Reverend Claire Rawlinson	Minister	25,073	2,261	6,700	34,034
Jayne Wragg	Circuit Administrator	13,728	695	1,604	16,027
Eleanor Peet	Circuit Lay Worker	12,480	521	-	13,001
Linda Stammers	Circuit Lay Worker	2,730	74	-	2,804
		156,793	12,938	35,104	204,835

11. Trustee Expenses

No Trustee claimed any expenses in connection with their duties as a Trustee. Expenses were claimed in relation to duties performed for the charity by 6 Ministers, Supernumerary Ministers and Lay Workers (2020: 7).

	2021	2020
	£	£
Travel	5,867	9,120
Office and administration	1,021	657
Telephone	2,030	1,675
Other expenses	265	303
Total	9,183	11,755

12. Pensions

Ministers are members of the Methodist Ministers' Pension Scheme (MMPS). This is a defined benefit scheme. Connexion accounts for the MMPS and shows the figures in the annual Methodist Church in Great Britain accounts. Therefore, only the contributions paid by the Circuit to Connexion are included in the Circuit's accounts.

Lay employees have the option of joining a defined contribution pension scheme established under Government auto-enrolment pension regulations. The Circuit also pays contributions to a private, defined contribution pension scheme of the Circuit Administrator.

13. Costs relating to the Chair of the Circuit

The Superintendent Minister is the Chair of the Circuit Meeting. As stated in note 11 the chair does not receive any remuneration in relation to his duties as a Trustee. He is paid a stipend for his duties as a Minister and claims for expenses in connection with the duties of his employment. He is required to occupy a manse which is provided by the Circuit. The notional cost of providing the manse has been estimated by reference to the rental value and maintenance costs of similar properties owned and let by the Circuit. The total cost of the Chair is:

	2021	2020
	£	£
Stipend of Reverend Michael Neal	28,273	27,563
Employer's National Insurance contributions	2,686	2,604
Employer's pension contributions	6,873	6,700
	37,832	36,867
Notional estimate of cost of providing manse	12,750	12,500
Chair's expenses	2,227	3,639
Total cost	**52,809**	53,006

14. Related Party Transactions

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

15. Restricted Funds

The funds of the charity include restricted funds comprising the following unexpended balances of funds held on trust to be applied for specific purposes.

	Balance b/f 01/09 £	Incoming Resources £	Resources Expended £	Transfers £	Balance c/f 31/08 £
2021					
South Hiendley	89,431	17,301	(179)	(1,422)	105,131
Model Trust Fund	335,222	156,411	(156,902)	161,180	495,911
Property held for resale	-	340,000	-	-	340,000
Methodist Women in Britain	172	1,965	(2,000)	-	137
Mission Fund	90,584	7,282	(43,596)	33,670	87,940
	515,409	522,959	(202,677)	193,428	1,029,119
2020					
South Hiendley	90,951	1,757	(1,701)	(1,576)	89,431
Model Trust Fund	586,538	4,934	(171,439)	(84,811)	335,222
Property held for resale	-	-	-	-	-
Methodist Women in Britain	407	165	(400)	-	172
Mission Fund	117,919	647	(27,982)	-	90,584
	795,815	7,503	(201,522)	(86,387)	515,409

- The South Hiendley restricted funds were transferred to the Circuit following the church closure.
- The Model Trust Fund (previously the Circuit Advance Fund) is a capital fund. If the circuit purchases or disposes of any land or property, whether it be a manse or a church, this fund is used either to fund the purchase or deposit the disposal proceeds. Fund transfers in 2020-21 include a sum of £250,000 transferred-in from unrestricted funds, this being the book value of the manse sold during the year.
- Methodist Women in Britain Funds are classified as restricted on the advice of the District.
- The Mission Fund has been established to support new mission opportunities. The 2021 transfers-in, includes £25,301 relating to the prior year.

16. Designated Funds

	2021	2020
	£	£
Quinquennial and electrical inspections	12,500	13,000
Manse redecoration	8,000	7,500
Removal and relocation	5,000	5,000
Planned ministerial appointment 2022	50,000	-
	75,500	25,500

17. Analysis of Assets between Funds

	Investments	Tangible Fixed Assets	Other Assets	Total
	£	£	£	£
31/08/2021				
Unrestricted Funds	-	1,158,185	213,681	1,371,866
Designated Funds	-	-	75,500	75,500
Restricted Funds	601,042	-	428,077	1,029,119
	601,042	1,158,185	717,258	2,476,485
31/08/2020				
Unrestricted Funds	-	1,285,970	295,764	1,581,734
Designated Funds	-	-	25,500	25,500
Restricted Funds	424,202	-	91,207	515,409
	424,202	1,285,970	412,471	2,122,643

18. Classification of Property

In accordance with guidance notes issued in 2008 by the Methodist Church, the Circuit's property is classified in the accounts as part of unrestricted funds.

Profit from property sales is classed as restricted and paid into the Model Trust Fund.

19. Trustees

REV CAMERON STIRK
MR LESLIE HOWARTH
MRS MARJORIE MICKLETHWAITE
MR PETER MULROONEY – *resigned August 2021*
MRS JAYNE WRAGG
MRS HEATHER HAGUE
MISS MARY REASON
MISS GWENYTH HARRISON
REV EILEEN SANDERSON
MRS CATHERINE ANN MOSLEY
REV LOUISE DAWSON
REV MICK NEAL
MR MICHAEL SANDERSON
REV ALAN SAXBY
MRS ELLIE PEET
MR BILL PLATTS
MRS BARBARA TEWSON
MRS MARGARET MARSHALL –*resigned June 2021*
MR KEITH JOWETT
MRS HAZEL HAWDEN
MR DAVID SHONE
MRS JOYCE BARNES
MISS ELIZABETH HAIGH
MR JOHN HAMBLETON
MISS JANET CROSSSLEY
MRS ELIZABETH ANN HAMBLETON
MRS EILEEN MARGARET ANN MCHALE
MRS BERYL PLATTS
MRS CHENERUSAYA MAKUMBE
REV CLAIRE RAWLINSON
MRS DAWN WEBSTER
MRS HAZEL BONSON – *resigned August 2021*
MR ALEC OLSEN – *resigned August 2021*
REV BENJAMIN SCRIVENS
MR JOHN FEASBY – *resigned February 2021*
MRS JANET STEELE – *resigned June 2021*
MRS JUNE KILNER
MRS MAUREEN ROEBUCK
MR RICHARD CALEY
MRS DEBBIE CALEY
MRS ANNE HAMBY
MRS PAMELA RIBBON – *resigned June 2021*
MRS DEBORAH EVANS
MRE FRED LANDON
MRS GLORIA DAWSON – *resigned June 2021*
MR DAVID GRIMES

Appointed 01/09/2020:

MRS LINDA STAMMERS
MRS MARY SIDDONS