

**BARNSLEY METHODIST CIRCUIT  
REPORT AND ACCOUNTS  
YEAR ENDED 31 AUGUST 2021**

**Registered Charity Number: 1135240**

**BARNSELEY METHODIST CIRCUIT**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2021**

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**BARNSLEY METHODIST CIRCUIT**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**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

# **BARNSELEY METHODIST CIRCUIT**

## **TRUSTEES' REPORT**

**YEAR ENDED 31 AUGUST 2021**

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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 Blythwood 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.

## **BARNSELEY METHODIST CIRCUIT**

### **TRUSTEES' REPORT continued**

**YEAR ENDED 31 AUGUST 2021**

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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.

## **BARNSELEY METHODIST CIRCUIT**

### **TRUSTEES' REPORT continued**

**YEAR ENDED 31 AUGUST 2021**

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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



**BARNSELY METHODIST CIRCUIT**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 AUGUST 2021**

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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 Angela Hayes Date: 24 January 2022

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

**BARNSELY METHODIST CIRCUIT**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 AUGUST 2021**

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

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.

## BARNSELEY METHODIST CIRCUIT

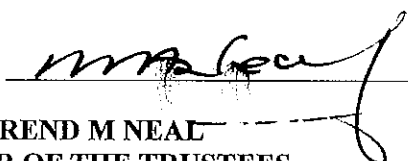
## BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	£	2021 £	2020 £	£
<b>Fixed assets</b>					
Tangible assets	4	1,158,185		1,285,970	
Investments	5	601,042		424,202	
Total fixed assets			1,759,227		1,710,172
<b>Current assets</b>					
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	
<b>Liabilities</b>					
Creditors:	8				
amounts falling due within one year		(950)		(935)	
Net current assets			717,258		412,471
Net assets			<u>2,476,485</u>		<u>2,122,643</u>
<b>Funds of the charity</b>					
	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			<u>2,476,485</u>		<u>2,122,643</u>

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

## BARNSELEY METHODIST CIRCUIT

## STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2021

	<b>Total Funds £</b>	<b>Prior Year Funds £</b>
<b>Cash flows from operating activities:</b>		
Net cash provided by (used in) operating activities	<u>(136,480)</u>	<u>(238,477)</u>
<b>Cash flows from investing activities:</b>		
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
	<u>103,854</u>	<u>259,657</u>
<b>Cash flows from financing activities:</b>	-	-
<b>Change in cash and cash equivalents in the reporting period</b>	<u>(32,626)</u>	<u>21,180</u>
Cash and cash equivalents at the beginning of the reporting period	396,103	374,923
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>363,477</u>	<u>396,103</u>
<b>Reconciliation of net income/(expenditure) to net cash inflow from operating activities:</b>		
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)
<b>Net cash provided by(used in) operating activities</b>	<u>(136,480)</u>	<u>(238,477)</u>

**BARNSELEY METHODIST CIRCUIT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2021**

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**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 2/3<sup>rd</sup> 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.

# BARNSELEY METHODIST CIRCUIT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

### 2. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
<b>2a Donations and Legacies</b>	-	-	-	-	-	-
<b>2b Income from Charitable Activities</b>						
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
	<b>269,649</b>	<b>1,965</b>	<b>271,614</b>	<b>296,996</b>	<b>812</b>	<b>297,808</b>
<b>2c Investment Income</b>						
Interest and dividends	397	3,057	3,454	2,166	6,691	8,857
Gain from sale of investment assets	-	-	-	-	-	-
	<b>397</b>	<b>3,057</b>	<b>3,454</b>	<b>2,166</b>	<b>6,691</b>	<b>8,857</b>
<b>2d Other Income</b>						
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
	<b>149,850</b>	<b>496,971</b>	<b>646,821</b>	<b>15,005</b>	<b>-</b>	<b>15,005</b>

## BARNSELEY METHODIST CIRCUIT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

**3. Expenditure**

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
<b>3a Expenditure on Charitable Activities</b>						
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
<u>Management and Administration:</u>						
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
<u>Project Expenditure:</u>						
Hemsworth Soft Play Project	-	-	-	-	144,959	144,959
<b>Total</b>	<b>356,486</b>	<b>62,802</b>	<b>419,288</b>	<b>337,172</b>	<b>199,487</b>	<b>536,659</b>
<b>3b Other Expenditure</b>						
CJRS Grant to Churches	29,850	-	29,850	15,005	-	15,005
Connexional Levy on Sale of Assets	-	139,875	139,875	-	-	-
	<b>29,850</b>	<b>139,875</b>	<b>169,725</b>	<b>15,005</b>	<b>-</b>	<b>15,005</b>



# BARNLEY METHODIST CIRCUIT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

	2021 £	2020 £
<u>Mission Fund Grants:</u>		
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	-
	<u>43,596</u>	<u>12,163</u>

### Employee emoluments

Wages and salaries	37,468	28,939
Employer NI contributions	1,524	1,290
Pension cost	2,163	1,604
	<u>41,155</u>	<u>31,833</u>

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 £
<b>Original Cost</b>			
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	<u>1,140,000</u>	<u>22,423</u>	<u>1,162,423</u>
<b>Depreciation</b>			
As @ 01 September 2020	-	2,913	2,913
Depreciation charge	-	1,325	1,325
As @ 31 August 2021	<u>-</u>	<u>4,238</u>	<u>4,238</u>
<b>Net Book Value</b>			
As @ 01 September 2020	1,270,000	15,970	1,285,970
As @ 31 August 2021	<u>1,140,000</u>	<u>18,185</u>	<u>1,158,185</u>

**BARNSELEY METHODIST CIRCUIT**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**YEAR ENDED 31 AUGUST 2021**

**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	<u>601,042</u>	<u>424,202</u>
Investments are represented by		
Listed investments	33,954	28,688
Cash balances	567,088	395,514
Total investments	<u>601,042</u>	<u>424,202</u>
Gain on investments	<u>20,966</u>	<u>(2,035)</u>

**6. Debtors**

	2021	2020
	£	£
Debtors	-	-
Prepayments	14,731	17,303
	<u>14,731</u>	<u>17,303</u>

**7. Investment Assets held for Resale**

	2021	2020
	£	£
Hoyland Church - closed 2021	340,000	-
	<u>340,000</u>	<u>-</u>

**8. Creditors**

	2021	2020
	£	£
Creditors & Accruals	950	935
	<u>950</u>	<u>935</u>

# BARNSELEY METHODIST CIRCUIT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

### 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 £
<b>2020/21</b>					
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

<b>2019/20</b>					
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	<u>9,183</u>	<u>11,755</u>

**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
	<u>37,832</u>	<u>36,867</u>
Notional estimate of cost of providing manse	12,750	12,500
Chair's expenses	2,227	3,639
Total cost	<u>52,809</u>	<u>53,006</u>

# BARNSELEY METHODIST CIRCUIT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

### 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 £
<b>2021</b>					
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
	<u>515,409</u>	<u>522,959</u>	<u>(202,677)</u>	<u>193,428</u>	<u>1,029,119</u>
<b>2020</b>					
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
	<u>795,815</u>	<u>7,503</u>	<u>(201,522)</u>	<u>(86,387)</u>	<u>515,409</u>

- 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.

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

**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	-
	<u>75,500</u>	<u>25,500</u>

**17. Analysis of Assets between Funds**

	Investments	Tangible Fixed Assets	Other Assets	Total
	£	£	£	£
<b>31/08/2021</b>				
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
	<u>601,042</u>	<u>1,158,185</u>	<u>717,258</u>	<u>2,476,485</u>
<b>31/08/2020</b>				
Unrestricted Funds	-	1,285,970	295,764	1,581,734
Designated Funds	-	-	25,500	25,500
Restricted Funds	424,202	-	91,207	515,409
	<u>424,202</u>	<u>1,285,970</u>	<u>412,471</u>	<u>2,122,643</u>

**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.

# BARNESLEY METHODIST CIRCUIT

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

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### 19. Trustees

REV CAMERON STIRK	<i>Appointed 01/09/2020:</i>
MR LESLIE HOWARTH	MRS LINDA STAMMERS
MRS MARJORIE MICKLETHWAITE	MRS MARY SIDDONS
MR PETER MULROONEY – <i>resigned August 2021</i>	
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 – <i>resigned June 2021</i>	
MR KEITH JOWETT	
MRS HAZEL HAWDEN	
MR DAVID SHONE	
MRS JOYCE BARNES	
MISS ELIZABETH HAIGH	
MR JOHN HAMBLETON	
MISS JANET CROSSLEY	
MRS ELIZABETH ANN HAMBLETON	
MRS EILEEN MARGARET ANN MCHALE	
MRS BERYL PLATTS	
MRS CHENERUSAYA MAKUMBE	
REV CLAIRE RAWLINSON	
MRS DAWN WEBSTER	
MRS HAZEL BONSON – <i>resigned August 2021</i>	
MR ALEC OLSEN – <i>resigned August 2021</i>	
REV BENJAMIN SCRIVENS	
MR JOHN FEASBY – <i>resigned February 2021</i>	
MRS JANET STEELE – <i>resigned June 2021</i>	
MRS JUNE KILNER	
MRS MAUREEN ROEBUCK	
MR RICHARD CALEY	
MRS DEBBIE CALEY	
MRS ANNE HAMBY	
MRS PAMELA RIBBON – <i>resigned June 2021</i>	
MRS DEBORAH EVANS	
MRE FRED LANDON	
MRS GLORIA DAWSON – <i>resigned June 2021</i>	
MR DAVID GRIMES	

