

# THE METHODIST CHURCH BARNSELEY NORTH EAST

England & Wales · Charity number 1185800

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2019-10-14

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Emmanuel Methodist Church  
72 Huddersfield Road  
Barnsley  
S75 1DT

**Phone** 01226321522

**Email** [northeastmethodist@gmail.com](mailto:northeastmethodist@gmail.com)

**Website** [www.barnsleymethodist.org.uk](http://www.barnsleymethodist.org.uk)

## Activities

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**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 SUBSIDIARY 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:** The Methodist Church Barnsley North East seeks to share the gospel of Christ in the communities it serves. It maintains a Christian presence in the communities of Hemsworth, Brierley, Ryhill, Cudworth, Monk Bretton, Athersley (New Hope) and Staincross/Mapplewell by holding weekly Christian worship, groups to study the bible & Christian principles and running activities to support the community.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Disability, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Barnsley

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£181,916	£206,693	-	-
2024-08-31	£185,408	£200,390	-	-
2023-08-31	£225,995	£259,291	-	-
2022-08-31	£219,479	£240,812	-	-
2021-08-31	£258,487	£156,339	-	-

## Trustees

Name	Role	Appointed
<b>Rev Andrew Atkins</b>	Chair	2025-09-01
Alan Frederick Hollands		2016-09-28
Brian Laycock		2025-01-13
Dianne Charlesworth		2016-09-28
ELIZABETH ANN HAIGH		2016-09-28
Elizabeth Ann Hambleton		2016-09-28
Gillian Reed		2016-09-28
HEATHER SHEILA HAGUE BSC HONS		2016-09-28
Janet Morris		2016-09-28
Josephine Powell		2025-05-15
Karen Houghton		2016-09-28
Linda Joyce Stammers		2019-01-30
Linda Susan Mellor		2017-06-28
Peter Balfour		2024-01-17
Sheila Margaret Stather		2016-09-28

**THE METHODIST CHURCH BARNSELY NORTH EAST**

England & Wales - Charity number 1185800

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# Accounts

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**THE METHODIST CHURCH  
BARNSELY NORTH EAST**

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

**THE METHODIST CHURCH BARNSELY NORTH EAST**

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 31 AUGUST 2025**

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THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

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<b>Principal Office:</b>	Emmanuel Methodist Church Huddersfield Road Barnsley S75 1DT	
<b>Registered Charity Number:</b>	1185800	
<b>Trustees:</b>	Rev Andrew Atkins – <i>appointed 01/09/2025</i> Alan Frederick Hollands Karen Houghton Elizabeth Ann Hambleton Heather Sheila Hague Rev Claire Elizabeth Rawlinson – <i>resigned August 2025</i> Linda Susan Mellor – <i>resigned May 2025</i> Chene Makumbe – <i>resigned May 2025</i> Sheila Margaret Stather John Barrie Broadhurst – <i>resigned May 2025</i> Janet Morris Linda Joyce Stammers Jean Rowley – <i>resigned May 2025</i> Dianne Charlesworth Helen Bellamy – <i>resigned May 2025</i> Elizabeth Ann Haigh Daphne Irwin Michael Stanley Corney – <i>resigned May 2025</i> Gillian Reed Gloria Booth Deborah Wendy Charrington-Caley – <i>resigned May 2025</i> Richard William Caley – <i>resigned May 2025</i> Marilyn Corney – <i>resigned May 2025</i> Sandra Naylor Peter Balfour Sally Andrews – <i>appointed 01/10/2024</i> Josephine Powell – <i>appointed 15/05/2025</i> Brain Laycock – <i>appointed 13/01/2025</i>	
<b>Chairperson:</b>	Rev Andrew Atkins	
<b>Treasurer:</b>	Heather Sheila Hague	
<b>Secretary:</b>	Sally Andrews	
<b>Principal Bankers:</b>	HSBC 5 Market Hill Barnsley S70 2PY	Central Finance Board Methodist Church 9 Bonhill London EC2A 4PE
<b>Independent Examiner:</b>	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley S70 3EE	

# THE METHODIST CHURCH BARNSELY NORTH EAST

## TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

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The Trustees of The Methodist Church Barnsley North East 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 Methodist Church Barnsley North East was registered with the Charity Commission on 14<sup>th</sup> October 2019, registered charity number 1185800. Previously the Church was exempt from registration with the Charity Commission, under Statutory Instrument Number 2655 of 2007.

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

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

The Methodist Church Barnsley North East consists of five churches serving the communities of Hemsworth, Brierley, Monk Bretton, Staincross/Mapplewell, and Ryhill.

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

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

The Trustees who served during the period, and to the date of signing of this report, are listed on page 3 of this report

### **Charitable Objectives**

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

The advancement of:

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

### **Mission Statement**

The mission of the Barnsley North East Methodist Church is to share the gospel of Christ by seeking to serve our communities and the wider world.

### **Public Benefit**

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

### **Risk management**

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

### **Related parties**

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

### **Activities and achievements during the financial year**

The church organises itself to carry out its stated aims and objectives by:

- maintaining a Christian presence in the communities of Hemsworth, Brierley, Monk Bretton, Staincross/Mapplewell and Ryhill.
- holding regular services of worship in each community, occasionally joining for united services.
- offering support for the local community through rites of passage.
- running bible study groups, house fellowship groups and prayer groups.
- holding coffee mornings which provide a space for the community to meet and build relationships and for people to meet their local councillors.
- running various activities to engage children and young people, including toddler groups, monthly Messy Churches and Kids clubs. We support attendance of young people at 3Gen, the national Methodist Youth Conference. We also support the work of The Exodus Project who run youth groups at Brierley.
- providing space for various Church initiated groups to meet, including Knit and Natter, Ladies Group, Fellowship groups, Men's lunch, choirs & craft clubs.
- running a foodbank distribution point at Staincross.
- offering each of our premises for community use, including for uniformed organisations and the One Stop Shop at Monk Bretton and sub post office at Ryhill.

In all this, members comply with the safeguarding and GDPR principles laid out by the Methodist Church.

### How our church's work has developed towards fulfilling its aims:

Regular in person worship continues and includes some more informal opportunities to worship and explore faith together. We have continued to support Brierley in streaming its weekly service and the mid-week contemporary worship services to enable people who cannot attend worship to join in. We have welcomed new people into our congregations.

We have facilitated a significant number of Baptisms, Weddings, and Funerals.

**THE METHODIST CHURCH BARNESLEY NORTH EAST**

**TRUSTEES' REPORT continued**

**YEAR ENDED 31 AUGUST 2025**

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The Family & Children's lay worker is supporting more messy church initiatives and outreach in local schools.

We have continued links with 10 local residential/nursing homes where our pastoral worker runs messy vintage groups.

We have run several open children's fiesta worship meetings in the Hemsworth Soft Play centre.

During Easter and Summer holidays 2025, Staincross opened to give free holiday hunger lunches.

We continue to offer our buildings to community groups, helping support our communities, including a friendship group at Monk Bretton, and sewing group at Brierley.

Funds have been raised for a variety of charities including All We Can, Christian Aid, Action for Children and other local charities.

We have continued to engage ecumenically where possible.

3 of the chapels have registered for Same Sex marriage.

**Policy on reserves**

Based on expenditure over recent years, the increase in assessment and continued high power costs and to ensure there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approx. £85,000. Excluding fixed assets and restricted funds, the Church has funds of £126,303 at the year end which gives surplus reserves of £41,303.

It should be noted that £4,500 of the surplus are funds remaining after the closure of New Hope Methodist Church and the North East Church Council has yet to decide what restrictions to be put on their use and there was a deficit of £650 on Cudworth Church closure.

There are no significant property maintenance projects for this year, but with several older buildings to maintain funds may be needed. There have been further roof repairs at Brierley and roof repairs at Hemsworth.

Ryhill accepted an offer of a £6,800 interest free loan over 5 years from NE funds to enable the boiler installation to go ahead before winter 2023 which they are paying off quarterly.

The Church Council is mindful of the continued financial implications of reducing elderly membership and where necessary and appropriate will use surplus funds to support mission activity in the area, maintaining our presence and support for the communities we work amongst.

The NE church acknowledges that each chapel contributed varying amounts on entering the NE Church and they may need to be shared to support our on-going work.

## THE METHODIST CHURCH BARNSELY NORTH EAST

### TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2025

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We plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North East Methodist Church as follows:

- ensuring all 5 chapel buildings within this Church are fit for purpose and meet health and safety requirements.
- funding resources for worship, study and training where required.
- resourcing our lay workers, working with families & children and our Pastoral lay worker.

We continue to discuss how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives while respecting the assets originally contributed by each chapel.

### Policy for restricted funds

Restricted funds are linked to specific Chapels and are to be used as set out:

- £30,060 TMCP held funds including (a) The Wesley Hall fund previously linked to the Cudworth building –to use on NE building & mission projects as determined by NE Church Council (b) Brierley – only interest available
- £327 Funds remaining from various circuit mission grants
- £3,577 Bequest to Shafton
- £10,000 Staincross Legacy
- £2,281 Monk Bretton Defibrillator Donations
- £3,975 New Hope Clubs
- £2,700 Hemsworth Restricted Donations
- £1,304 Internal Organisation funds

An analysis of the movement on restricted funds is provided on page 19 of this report.

### Financial position

The financial statements are set out in pages 10 to 20. The charity received total income of £181,916 in this financial year (2024: £185,408). An analysis of income received in the year is provided on page 14 of these accounts. Total expenditure for the year was £206,693, giving a deficit for the year of £24,777. (2024: a deficit of £14,982). The deficit includes the annual depreciation charge (£26,864 in the current year).

The total funds at the year-end stand at £447,755 (2024: £472,532). This includes the value of fixed assets. The general reserve of the charity stands at £126,303 at the year-end (2024: £124,039).

Major transactions that have taken place during the year include, roof repairs at Brierley and Hemsworth, re-carpet of the front of the sanctuary in Staincross.

Material voluntary help and free facilities provided for the church's use are:

- Some congregations are helped by voluntary support from friends with gardening, cleaning, some maintenance work and children's groups.

### Statement of Trustee responsibility

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

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

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

### Statement of disclosure to Independent Examiner

The Trustees certify that:

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

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

Signed on behalf of the Trustees:

Signed: 

Date: 5/2/26

**Rev Andrew Atkins, Chair of the Trustees**

I report on the accounts for the year ended 31 August 2025, which are set out on pages 10 to 20.

**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.

**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*

Dated: *05/02/2026*

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



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

THE METHODIST CHURCH BARNSELY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	2025 Total Funds	2024
	Note	£	£	£	£	£
<b>Income</b>						
Income from donations & legacies	2a	97,881	-	1,940	99,821	109,857
Income from charitable activities	2b	43,949	-	1,821	45,770	47,815
Income from fundraising activities	2c	18,631	-	-	18,631	16,983
Investment income	2d	3,530	-	1,279	4,809	3,761
Other income	2e	12,885	-	-	12,885	6,992
<b>Total Income</b>		<b>176,876</b>	<b>-</b>	<b>5,040</b>	<b>181,916</b>	<b>185,408</b>
<b>Expenditure</b>						
Expenditure of charitable activities	3a	176,606	26,864	3,223	206,693	200,390
Other expenditure	3b	-	-	-	-	-
<b>Total Expenditure</b>		<b>176,606</b>	<b>26,864</b>	<b>3,223</b>	<b>206,693</b>	<b>200,390</b>
<b>Net Income/Expenditure</b>		<b>270</b>	<b>(26,864)</b>	<b>1,817</b>	<b>(24,777)</b>	<b>(14,982)</b>
Fund transfers	17	1,994	-	(1,994)	-	-
Net movement in funds		2,264	(26,864)	(177)	(24,777)	(14,982)
Total funds brought forward	16	124,039	294,092	54,401	472,532	487,514
<b>Total funds carried forward</b>	16	<b>126,303</b>	<b>267,228</b>	<b>54,224</b>	<b>447,755</b>	<b>472,532</b>

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

The designated funds are the fixed assets held by the charity.

Prior year income includes £22,233 restricted funds (£18,577 donations & legacies; £2,254 charitable activities; £1,402 investment income).

Prior year expenditure on charitable activities includes £4,951 from restricted funds and £26,864 from designated funds (depreciation).

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2025

	Note	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible fixed assets	4	267,228		294,092	
Investments	5	<u>30,087</u>	297,315	<u>28,807</u>	322,899
<b>Current assets</b>					
Debtors	7	10,866		10,126	
Cash at bank and in hand	6	<u>141,749</u>		<u>140,407</u>	
Total current assets		152,615		150,533	
<b>Current liabilities</b>					
Creditors amounts falling due within one year	8	<u>(2,175)</u>		<u>(900)</u>	
Net current assets			150,440		149,633
<b>Net assets</b>			<u>447,755</u>		<u>472,532</u>
<b>Funds of the charity</b>					
	16				
Unrestricted funds			126,303		124,039
Designated funds (Fixed Assets)			267,228		294,092
Restricted funds			54,224		54,401
<b>Total funds</b>			<u>447,755</u>		<u>472,532</u>

Approved by the Trustees and signed on their behalf by:

Signed:  Date: 5/12/26

**Rev Andrew Atkins, Chair of the Trustees**

## 1. Accounting policies

### (a) Accounting convention

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

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

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

### (b) Going Concern Note

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

### (c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

### (d) Donated goods and services

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

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

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

### (e) Resources Expended

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

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

**(f) Tangible fixed assets**

Property improvements are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year. The applicable rates are:

Property Improvements – 6.667% on a straight-line basis  
Equipment, Fixtures & Fittings – 10% on a straight-line basis

**(g) Funds Structure**

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

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

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

2. Analysis of Income

Note	2025			2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>2a Income from Donations &amp; Legacies</b>						
Regular giving	19,100	-	19,100	19,028	-	19,028
Collections	47,805	-	47,805	41,303	-	41,303
Baptism/wedding collections	3,110	-	3,110	2,228	-	2,228
Donations/appeals	12,904	1,940	14,844	13,464	4,000	17,464
Legacies & bequests	-	-	-	-	13,577	13,577
Grants received:						
Barnsley Methodist Circuit	-	-	-	-	1,000	1,000
Barnsley MBC	-	-	-	500	-	500
Gift Aid tax recovered	14,962	-	14,962	14,757	-	14,757
<b>Total</b>	<b>97,881</b>	<b>1,940</b>	<b>99,821</b>	<b>91,280</b>	<b>18,577</b>	<b>109,857</b>
<b>2b Income from Church Activities</b>						
Lettings	43,949	-	43,949	45,561	-	45,561
Hemsworth Soft Play income	-	-	-	-	-	-
Internal organisations	-	1,821	1,821	-	2,254	2,254
<b>Total</b>	<b>43,949</b>	<b>1,821</b>	<b>45,770</b>	<b>45,561</b>	<b>2,254</b>	<b>47,815</b>
<b>2c Income from Fundraising Activities</b>						
Social events & coffee mornings	18,631	-	18,631	16,983	-	16,983
<b>Total</b>	<b>18,631</b>	<b>-</b>	<b>18,631</b>	<b>16,983</b>	<b>-</b>	<b>16,983</b>
<b>2d Income from Investments</b>						
Bank & investment interest	3,530	1,279	4,809	2,359	1,402	3,761
<b>2e Other Income</b>						
Staincross Power infeed	1,737	-	1,737	1,535	-	1,535
Insurance claims	3,545	-	3,545	4,436	-	4,436
Refund of contribution to pension deficit	6,459	-	6,459	-	-	-
Refunds & miscellaneous	1,144	-	1,144	1,021	-	1,021
<b>Total</b>	<b>12,885</b>	<b>-</b>	<b>12,885</b>	<b>6,992</b>	<b>-</b>	<b>6,992</b>
<b>Total Income</b>	<b>176,876</b>	<b>5,040</b>	<b>181,916</b>	<b>163,175</b>	<b>22,233</b>	<b>185,408</b>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

3. Analysis of Expenditure				2025	2024
Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
Note	£	£	£	£	£
<b>3a Expenditure on Charitable Activities</b>					
Missionary & charitable giving	454	-	-	454	810
Connexional funds	1,655	-	-	1,655	2,100
Circuit Assessment	96,200	-	-	96,200	90,260
Heating & Lighting	27,779	-	-	27,779	22,025
Insurance	7,557	-	-	7,557	7,512
Water rates	3,138	-	-	3,138	2,894
Repairs, maintenance & cleaning	16,494	-	420	16,914	22,971
Salaries	9,646	-	-	9,646	9,261
Admin expenses	3,642	-	-	3,642	3,565
Bank charges	73	-	-	73	63
Accountancy fee	925	-	-	925	900
NE Mission	291	-	665	956	2,001
Lunch Club/Fiesta Support	3,969	-	-	3,969	2,205
Internal organisations	-	-	1,893	1,893	3,352
Depreciation	-	26,864	-	26,864	26,864
Other payments	4,783	-	245	5,028	3,607
Total	176,606	26,864	3,223	206,693	200,390
<b>3b Other Expenditure</b>					
	-	-	-	-	-
<b>Total Expenditure</b>	<b>176,606</b>	<b>26,864</b>	<b>3,223</b>	<b>206,693</b>	<b>200,390</b>

Prior year expenditure includes Internal organisation spend (£3,352); NE Mission spend (£920) and other payments (£679) from restricted funds.

Prior year expenditure includes depreciation (£26,864) from designated funds.

All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

**4. Tangible Fixed Assets**

	Property Improvements £	Equipment Fixtures & Fittings £	TOTAL £
<b>Original Cost</b>			
As @ 01 September 2024	382,001	13,970	395,971
Additions in the year	-	-	-
As @ 31 August 2025	<u>382,001</u>	<u>13,970</u>	<u>395,971</u>
<b>Depreciation</b>			
As @ 01 September 2024	100,482	1,397	101,879
Depreciation charge	25,467	1,397	26,864
As @ 31 August 2025	<u>125,949</u>	<u>2,794</u>	<u>128,743</u>
<b>Net Book Value</b>			
As @ 01 September 2024	281,519	12,573	294,092
As @ 31 August 2025	<u>256,052</u>	<u>11,176</u>	<u>267,228</u>

The property improvements are in respect of the Hemsworth soft play and building improvement capital project, completed 2020.

**5. Investments**

	2025 £	2024 £
TMCP	<u>30,087</u>	<u>28,807</u>

**6. Cash at bank and in hand**

	Note	2025 £	2024 £
Cash in hand		33	338
Bank Accounts		53,593	94,820
Central Finance Board		86,984	43,399
Total		<u>140,610</u>	<u>138,557</u>
Add Funds held by internal organisations	13	1,304	1,850
Less funds held on behalf of external organisations	14	(165)	-
Total cash funds held		<u>141,749</u>	<u>140,407</u>

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

**7. Debtors**

	2025	2024
	£	£
Gift Aid due	5,500	5,250
Lettings and other accounts receivable	994	632
Prepayments (insurance)	4,372	4,244
	<u>10,866</u>	<u>10,126</u>

**8. Creditors**

	2025	2024
	£	£
Accountancy Fee	925	900
Brierley Roof Repair Loan	1,100	-
Other creditors	150	-
	<u>2,175</u>	<u>900</u>

**9. Staff costs and numbers**

	2025	2024
	£	£
Salaries Cost	9,646	9,261
Employer NI	-	-
Employer Pension Contribution	-	-
	<u>9,646</u>	<u>9,261</u>

Average number of staff employed

	3	4
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**10. Trustees' remuneration, benefits and expenses**

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

**11. Related party transactions**

During the year charity incurred assessment costs, payable to Barnsley Methodist Circuit, totalling £96,200 (2024: £90,260). There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

**12. Land & buildings**

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

Property Improvements are capitalised in the accounts of the Methodist Church Barnsley North East and depreciated over their estimated useful life.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

**13. Funds held by internal organisations**

	Opening Balance £	Receipts £	Payments £	Transfer to NE Current Account £	Closing Balance £
Hemsworth Little Fishes	787	1,024	(746)	-	1,065
Hemsworth Small Fry	589	797	(1,147)	-	239
Monk Bretton Sunday School	474	-	-	(474)	-
<b>Total</b>	<b>1,850</b>	<b>1,821</b>	<b>(1,893)</b>	<b>(474)</b>	<b>1,304</b>

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North East and are recorded as restricted funds.

**14. Funds held as custodian trustee**

	31/08/2025 £	31/08/2024 £
Balance brought forward	-	213
Offerings/Gifts received for external organisations	4,646	3,547
Offerings/Gifts passed on to external organisations	(4,481)	(3,760)
Balance carried forward	<b>165</b>	<b>-</b>

Funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the Church and therefore is not included in the Statement of Financial Activities or the Balance Sheet.

**15. Independent Examination and accountancy services**

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

**16. Movement in funds**

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	124,039	176,876	(176,606)	1,994	126,303
	<u>124,039</u>	<u>176,876</u>	<u>(176,606)</u>	<u>1,994</u>	<u>126,303</u>
<b>Designated funds</b>					
Fixed Assets	294,092	-	(26,864)	-	267,228
	<u>294,092</u>	<u>-</u>	<u>(26,864)</u>	<u>-</u>	<u>267,228</u>
<b>Restricted funds</b>					
Trust Fund 20590 (Cudworth Church)	26,508	1,178	-	-	27,686
Trust Fund 19378 (Brierley Church)	2,273	101	-	-	2,374
Staincross Legacy	10,000	-	-	-	10,000
Shafton Bequest	3,577	-	-	-	3,577
Internal Organisations (see note 6)	1,850	1,821	(1,893)	(474)	1,304
New Hope Clubs	3,975	-	-	-	3,975
Hemsworth Restricted Donations	2,700	-	-	-	2,700
Mission Grant: Dementia Friendly Worship	86	-	(65)	-	21
Mission Grant: Messy Vintage	146	-	-	-	146
Mission Grant: Eco Grant	255	-	(245)	-	10
Mission Grant: Drum	66	-	(38)	-	28
Mission Grant: Pizza Lunches	122	-	-	-	122
Mission Grant: MB Friendship Group	302	-	(302)	-	-
Mission Grant: Fiesta	260	-	(260)	-	-
Ryhill Boiler Donations	-	1,520	-	(1,520)	-
Brierley Roof Repair Donations	-	420	(420)	-	-
Monk Bretton Defibrillator Account	2,281	-	-	-	2,281
	<u>54,401</u>	<u>5,040</u>	<u>(3,223)</u>	<u>(1,994)</u>	<u>54,224</u>
<b>Total Funds</b>	<b><u>472,532</u></b>	<b><u>181,916</u></b>	<b><u>(206,693)</u></b>	<b><u>-</u></b>	<b><u>447,755</u></b>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

**17. Funds transfers**

	General Fund £	Internal Organisations £	Boiler Donations £
Monk Bretton Sunday School Funds	474	(474)	-
Boiler Loan repayment	1,520	-	(1,520)
	<u>1,994</u>	<u>(474)</u>	<u>(1,520)</u>

**18. Analysis of assets between funds**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<b>31/08/2025</b>				
Tangible Fixed Assets	-	267,228	-	267,228
Investments	27	-	30,060	30,087
Current Assets	128,451	-	24,164	152,615
Current Liabilities	(2,175)	-	-	(2,175)
	<u>126,303</u>	<u>267,228</u>	<u>54,224</u>	<u>447,755</u>
<b>31/08/2024</b>				
Tangible Fixed Assets	-	294,092	-	294,092
Investments	26	-	28,781	28,807
Current Assets	124,913	-	25,620	150,533
Current Liabilities	(900)	-	-	(900)
	<u>124,039</u>	<u>294,092</u>	<u>54,401</u>	<u>472,532</u>

**THE METHODIST CHURCH BARNSELY NORTH EAST**

England & Wales - Charity number 1185800

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# Accounts

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**Registered Charity No: 1185800**

**THE METHODIST CHURCH  
BARNSELY NORTH EAST**

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

**THE METHODIST CHURCH BARNSELY NORTH EAST**

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 31 AUGUST 2024**

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THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

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<b>Principal Office:</b>	Emmanuel Methodist Church Huddersfield Road Barnsley S75 1DT	
<b>Registered Charity Number:</b>	1185800	
<b>Trustees:</b>	Alan Frederick Hollands Karen Houghton Elizabeth Ann Hambleton Heather Sheila Hague Rev Claire Elizabeth Rawlinson Linda Susan Mellor Chene Makumbe Sheila Margaret Stather John Barrie Broadhurst Janet Morris Linda Joyce Stammers Jean Rowley Dianne Charlesworth Helen Bellamy Elizabeth Ann Haigh Janet Crossley - <i>resigned September 2023</i> Daphne Irwin Michael Stanley Corney Gillian Reed Fred Landon - <i>resigned September 2023</i> Gloria Booth Deborah Wendy Charrington-Caley Richard William Caley Marilyn Corney Sandra Naylor Peter Balfour	
<b>Chairperson:</b>	Rev Claire Elizabeth Rawlinson	
<b>Treasurer:</b>	Heather Sheila Hague	
<b>Secretary:</b>	Richard William Caley	
<b>Principal Bankers:</b>	HSBC 5 Market Hill Barnsley S70 2PY	Central Finance Board Methodist Church 9 Bonhill London EC2A 4PE
<b>Independent Examiner:</b>	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley S70 3EE	

# THE METHODIST CHURCH BARNSELY NORTH EAST

## TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2024

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The Trustees of The Methodist Church Barnsley North East 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 Methodist Church Barnsley North East was registered with the Charity Commission on 14<sup>th</sup> October 2019, registered charity number 1185800. Previously the Church was exempt from registration with the Charity Commission, under Statutory Instrument Number 2655 of 2007.

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

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

The Methodist Church Barnsley North East consists of five churches serving the the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley, Staincross/Mapplewell, and Ryhill.

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

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

The Trustees who served during the period, and to the date of signing of this report, are listed on page 3 of this report

### **Charitable Objectives**

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

The advancement of:

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

### **Mission Statement**

The mission of the Barnsley North East Methodist Church is to share the gospel of Christ by seeking to serve our communities and the wider world.

### **Public Benefit**

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

### **Risk management**

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

### **Related parties**

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

### **Activities and achievements during the financial year**

The church organises itself to carry out its stated aims and objectives by:

- maintaining a Christian presence in the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley (New Hope), Staincross/Mapplewell, Ryhill and Shafton.
- holding regular services of worship in each community, occasionally joining for united services.
- offering support for the local community through rites of passage.
- running bible study groups, house fellowship groups and prayer groups.
- holding coffee mornings which provide a space for the community to meet and build relationships and for people to meet their local councillors.
- running various activities to engage children and young people, including toddler groups, monthly Messy Churches, weekly Junior Church, and Kids clubs. We support attendance of young people at 3Gen, the national Methodist Youth Conference. We also support the work of The Exodus Project who run youth groups at Brierley.
- providing space for various Church initiated groups to meet, including Knit and Natter, Ladies Group, Fellowship groups, Men's lunch choirs & craft clubs.
- running a foodbank distribution point at Staincross.
- offering each of our premises for community use, including for uniformed organisations and the One Stop Shop at Monk Bretton and sub post office at Ryhill.

In all this, members comply with the safeguarding and GDPR.

### **How our church's work has developed towards fulfilling its aims:**

Regular in person worship continues and includes some more informal opportunities to worship and explore faith together. We have continued to support Brierley in streaming its weekly service and the mid-week contemporary worship services to enable people who cannot attend worship to join in. We have welcomed new people into our congregations.

We have invited members to contribute to a review of our mission, and the Church Council is looking to take forward ideas generated.

## THE METHODIST CHURCH BARNSELEY NORTH EAST

### TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2024

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We have facilitated a significant number of Baptisms, Weddings, and Funerals.

The Family & Children's lay worker is supporting more messy church initiatives.

We have continued links with 10 local residential/nursing homes where our pastoral worker runs messy vintage groups.

We have run several open children's fiesta worship meetings in the Hemsworth Soft Play centre.

During Summer holidays 2024, Staincross opened to give free holiday hunger lunches.

We continue to offer our buildings to community groups, helping support our communities, including a friendship group at Monk Bretton, and sewing group at Brierley.

Funds have been raised for a variety of charities including All We Can, Christian Aid, Action for Children and other local charities.

We have continued to engage ecumenically where possible.

3 of the chapels have registered for Same Sex marriage.

#### **Policy on reserves**

Based on expenditure over recent years, the increase in assessment (6%), expected increase in power costs and to ensure there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approx. £85,000. Excluding fixed assets and restricted funds, the Church has funds of £124,039 which gives surplus reserves of £39,039.

It should be noted that £11,000 of the surplus are funds remaining after the closure of New Hope Methodist Church and the North East Church Council has yet to decide what restrictions to be put on their use and there was a deficit of £600 on Cudworth Church closure.

There are no significant property maintenance projects for this year, but with several older buildings to maintain funds may be needed. Concern over roof repair at Brierley continues and Hemsworth needs roof repairs.

Ryhill accepted an offer of a £6,800 interest free loan over 5 years from NE funds to enable the boiler installation to go ahead before winter 2023 which they are paying off quarterly.

The Church Council is mindful of the continued financial implications of reducing elderly membership and where necessary and appropriate will use surplus funds to support mission activity in the area, maintaining our presence and support for the communities we work among.

The NE church acknowledges that each chapel contributed varying amounts on entering the NE Church and they may need to be shared to support our on-going work.

## THE METHODIST CHURCH BARNSELY NORTH EAST

### TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2024

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We plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North East Methodist Church as follows:

- ensuring all 5 chapel buildings within this Church are fit for purpose and meet health and safety requirements.
- funding resources for worship, study and training where required.
- resourcing our lay workers, working with families & children and our Pastoral lay worker.

We continue to discuss how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives while respecting the assets originally contributed by each chapel.

### Policy for restricted funds

Restricted funds are linked to specific Chapels and are to be used as set out:

- £28,781 TMCP held funds including (a) The Wesley hall fund previously linked to the Cudworth building –to use on NE building & mission projects as determined by NE Church Council (b) Brierley – only interest available
- £1,237 Funds remaining from various circuit mission grants
- £3,577 Bequest to Shafton
- £10,000 Staincross Legacy
- £2,281 Monk Bretton Defibrillator Account
- £3,975 New Hope Clubs
- £2,700 Hemsworth Soft Play
- £1,850 Internal Organisation funds

An analysis of the movement on restricted funds is provided on page 19 of this report.

### Financial position

The financial statements are set out in pages 10 to 20. The Statement of Financial Activities shows a deficit for the year of £14,982 (2023: a deficit of £33,296). This figure includes the annual depreciation charge (£26,864 in the current year).

The total funds at the year-end stand at £472,532 (2023: £487,514). This includes the value of fixed assets. The general reserve of the charity stands at £124,039 at the year-end (2023: £139,989).

Major transactions that have taken place during the year include, installation of new boiler at Ryhill, CCTV at Staincross and major roof repairs at Brierley.

Material voluntary help and free facilities provided for the church's use are:

- Some congregations are helped by voluntary support from friends with gardening, cleaning, some maintenance work and children's groups.

### Statement of Trustee responsibility

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

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

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

### Statement of disclosure to Independent Examiner

The Trustees certify that:

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

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

Signed on behalf of the Trustees:

Signed: 

Date: 5/2/25

**Rev Claire Elizabeth Rawlinson, Chair of the Trustees**

I report on the accounts for the year ended 31 August 2024, which are set out on pages 10 to 20.

**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.

**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*

Dated: *20/02/2025*

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



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

THE METHODIST CHURCH BARNSELY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 £
	Note					
<b>Income</b>						
Income from donations & legacies	2a	91,280	-	18,577	109,857	111,343
Income from charitable activities	2b	45,561	-	2,254	47,815	88,316
Income from fundraising activities	2c	16,983	-	-	16,983	17,766
Investment income	2d	2,359	-	1,402	3,761	2,407
Other income	2e	6,992	-	-	6,992	6,163
<b>Total Income</b>		<b><u>163,175</u></b>	<b><u>-</u></b>	<b><u>22,233</u></b>	<b><u>185,408</u></b>	<b><u>225,995</u></b>
<b>Expenditure</b>						
Expenditure of charitable activities	3a	168,575	26,864	4,951	200,390	259,291
Other expenditure	3b	-	-	-	-	-
<b>Total Expenditure</b>		<b><u>168,575</u></b>	<b><u>26,864</u></b>	<b><u>4,951</u></b>	<b><u>200,390</u></b>	<b><u>259,291</u></b>
<b>Net Income/Expenditure</b>		<b><u>(5,400)</u></b>	<b><u>(26,864)</u></b>	<b><u>17,282</u></b>	<b><u>(14,982)</u></b>	<b><u>(33,296)</u></b>
Transfers & adjustments	17	<u>(10,550)</u>	<u>13,970</u>	<u>(3,420)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(15,950)	(12,894)	13,862	(14,982)	(33,296)
Total funds brought forward	16	<u>139,989</u>	<u>306,986</u>	<u>40,539</u>	<u>487,514</u>	<u>520,810</u>
<b>Total funds carried forward</b>	16	<b><u>124,039</u></b>	<b><u>294,092</u></b>	<b><u>54,401</u></b>	<b><u>472,532</u></b>	<b><u>487,514</u></b>

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

The designated funds are the fixed assets held by the charity.

Prior year income includes £59,764 restricted funds (£12,600 donations & legacies; £46,385 charitable activities; £779 investment income).

Prior year expenditure on charitable activities includes £80,703 from restricted funds and £25,467 from designated funds (depreciation).

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2024

	Note	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible fixed assets	4	294,092		306,986	
Investments	5	<u>28,807</u>	322,899	<u>27,404</u>	334,390
<b>Current assets</b>					
Debtors	7	10,126		12,426	
Cash at bank and in hand	6	<u>140,407</u>		<u>143,878</u>	
Total current assets		150,533		156,304	
<b>Current liabilities</b>					
Creditors amounts falling due within one year	8	<u>(900)</u>		<u>(3,180)</u>	
Net current assets			149,633		153,124
<b>Net assets</b>			<u><b>472,532</b></u>		<u><b>487,514</b></u>
<b>Funds of the charity</b>					
	16				
Unrestricted funds			124,039		139,989
Designated funds (Fixed Assets)			294,092		306,986
Restricted funds			54,401		40,539
<b>Total funds</b>			<u><b>472,532</b></u>		<u><b>487,514</b></u>

Approved by the Trustees and signed on their behalf by:

Signed: *C Rawlinson*

Date: *5/2/25*

**Rev Claire Elizabeth Rawlinson, Chair of the Trustees**

## 1. Accounting policies

### (a) Accounting convention

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

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

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

### (b) Going Concern Note

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

### (c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

### (d) Donated goods and services

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

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

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

### (e) Resources Expended

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

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

**(f) Tangible fixed assets**

Property improvements are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year. The applicable rates are:

Property Improvements – 6.667% on a straight-line basis  
Equipment, Fixtures & Fittings – 10% on a straight-line basis

**(g) Funds Structure**

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

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

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

2. Analysis of Income

Note	2024			2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
<b>2a Income from Donations &amp; Legacies</b>						
Regular giving	19,028	-	19,028	17,804	-	17,804
Collections	41,303	-	41,303	45,159	-	45,159
Baptism/wedding collections	2,228	-	2,228	2,047	-	2,047
Donations/appeals	13,464	4,000	17,464	19,161	-	19,161
Legacies & bequests	-	13,577	13,577	-	-	-
Grants received:						
Barnsley Methodist Circuit	-	1,000	1,000	-	2,000	2,000
Warm Spaces Grant	-	-	-	-	7,100	7,100
Barnsley MBC	500	-	500	-	-	-
Sheffield District Methodist Church	-	-	-	-	-	-
Wakefield MDC	-	-	-	-	500	500
Wakefield NOVA	-	-	-	-	3,000	3,000
Gift Aid tax recovered	14,757	-	14,757	14,572	-	14,572
<b>Total</b>	<b>91,280</b>	<b>18,577</b>	<b>109,857</b>	<b>98,743</b>	<b>12,600</b>	<b>111,343</b>
<b>2b Income from Church Activities</b>						
Lettings	45,561	-	45,561	41,931	-	41,931
Hemsworth Soft Play income	-	-	-	-	36,780	36,780
Internal organisations	-	2,254	2,254	-	9,605	9,605
<b>Total</b>	<b>45,561</b>	<b>2,254</b>	<b>47,815</b>	<b>41,931</b>	<b>46,385</b>	<b>88,316</b>
<b>2c Income from Fundraising Activities</b>						
Social events & coffee mornings	16,983	-	16,983	17,766	-	17,766
Shop sales - Cudworth	-	-	-	-	-	-
<b>Total</b>	<b>16,983</b>	<b>-</b>	<b>16,983</b>	<b>17,766</b>	<b>-</b>	<b>17,766</b>
<b>2d Income from Investments</b>						
Bank & investment interest	2,359	1,402	3,761	1,628	779	2,407
<b>2e Other Income</b>						
Staincross Power infeed	1,535	-	1,535	1,502	-	1,502
Insurance claims	4,436	-	4,436	3,658	-	3,658
Refunds & miscellaneous	1,021	-	1,021	1,003	-	1,003
<b>Total</b>	<b>6,992</b>	<b>-</b>	<b>6,992</b>	<b>6,163</b>	<b>-</b>	<b>6,163</b>
<b>Total Income</b>	<b>163,175</b>	<b>22,233</b>	<b>185,408</b>	<b>166,231</b>	<b>59,764</b>	<b>225,995</b>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

3. Analysis of Expenditure				2024	2023
Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
Note	£	£	£	£	£
<b>3a Expenditure on Charitable Activities</b>					
Missionary & charitable giving	810	-	-	810	751
Connexional funds	2,100	-	-	2,100	2,050
Circuit Assessment	90,260	-	-	90,260	86,380
Heating & Lighting	22,025	-	-	22,025	22,432
Insurance	7,512	-	-	7,512	8,440
Water rates	2,894	-	-	2,894	2,414
Repairs, maintenance & cleaning	22,971	-	-	22,971	16,905
Salaries	9	9,261	-	9,261	7,827
Admin expenses		3,565	-	3,565	3,088
Bank charges		63	-	63	233
Accountancy fee		900	-	900	900
NE Mission		1,081	-	920	2,001
Lunch club support		2,205	-	-	2,205
Internal organisations		-	-	3,352	3,352
Hemsworth Soft Play - salaries cost	9	-	-	-	38,427
Hemsworth Soft Play - other overheads		-	-	-	33,868
Depreciation		-	26,864	-	26,864
Other payments		2,928	-	679	3,607
<b>Total</b>	<b>168,575</b>	<b>26,864</b>	<b>4,951</b>	<b>200,390</b>	<b>259,291</b>
<b>3b Other Expenditure</b>					
	-	-	-	-	-
<b>Total Expenditure</b>	<b>168,575</b>	<b>26,864</b>	<b>4,951</b>	<b>200,390</b>	<b>259,291</b>

Prior year expenditure includes Hemsworth Soft Play salaries (£38,427); Soft Play overheads (£33,868); Internal organisation spend (£5,946); NE Mission spend (£2,076) and other payments (£386) from restricted funds.

Prior year expenditure includes depreciation (£25,467) from designated funds.

All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**4. Tangible Fixed Assets**

	Property Improvements £	Equipment Fixtures & Fittings £	TOTAL £
<b>Original Cost</b>			
As @ 01 September 2023	382,001	-	382,001
Additions in the year	-	13,970	13,970
As @ 31 August 2024	<u>382,001</u>	<u>13,970</u>	<u>395,971</u>
<b>Depreciation</b>			
As @ 01 September 2023	75,015	-	75,015
Depreciation charge	25,467	1,397	26,864
As @ 31 August 2024	<u>100,482</u>	<u>1,397</u>	<u>101,879</u>
<b>Net Book Value</b>			
As @ 01 September 2023	306,986	-	306,986
As @ 31 August 2024	<u>281,519</u>	<u>12,573</u>	<u>294,092</u>

The property improvements are in respect of the Hemsworth soft play and building improvement capital project, completed 2020.

**5. Investments**

	2024 £	2023 £
TMCP	<u>28,807</u>	<u>27,404</u>

**6. Cash at bank and in hand**

	Note	2024 £	2023 £
Cash in hand		338	330
Bank Accounts		94,820	92,817
Central Finance Board		43,399	47,540
Total		<u>138,557</u>	<u>140,687</u>
Add Funds held by internal organisations	13	1,850	3,404
Less funds held on behalf of external organisations	14	-	(213)
Total cash funds held		<u>140,407</u>	<u>143,878</u>



THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**13. Funds held by internal organisations**

	Opening Balance £	Receipts £	Payments £	Transfer to NE Current Account £	Closing Balance £
Hemsworth Little Fishes	2,044	1,180	(2,437)		787
Hemsworth Small Fry	430	1,074	(915)	-	589
Monk Bretton Sunday School	474	-	-	-	474
Hemsworth Friendship Group	456	-	-	(456)	-
Total	<u>3,404</u>	<u>2,254</u>	<u>(3,352)</u>	<u>(456)</u>	<u>1,850</u>

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North East and are recorded as restricted funds.

**14. Funds held as custodian trustee**

	31/08/2024 £	31/08/2023 £
Balance brought forward	213	340
Offerings/Gifts received for external organisations	3,547	9,229
Offerings/Gifts passed on to external organisations	(3,760)	(9,356)
Balance carried forward	<u>-</u>	<u>213</u>

Funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the Church and therefore is not included in the Statement of Financial Activities or the Balance Sheet.

**15. Independent Examination and accountancy services**

The cost of accounts preparation and independent examination for the financial year was £900 (2023: £900).

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**16. Movement in funds**

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	139,989	163,175	(168,575)	(10,550)	124,039
	<u>139,989</u>	<u>163,175</u>	<u>(168,575)</u>	<u>(10,550)</u>	<u>124,039</u>
<b>Designated funds</b>					
Fixed Assets	306,986	-	(26,864)	13,970	294,092
	<u>306,986</u>	<u>-</u>	<u>(26,864)</u>	<u>13,970</u>	<u>294,092</u>
<b>Restricted funds</b>					
Trust Fund 20590 (Cudworth Church)	25,217	1,291	-	-	26,508
Trust Fund 19378 (Brierley Church)	2,162	111	-	-	2,273
Staincross Legacy	-	10,000	-	-	10,000
Shafton Bequest	-	3,577	-	-	3,577
Internal Organisations (see note 6)	3,404	2,254	(3,352)	(456)	1,850
New Hope Clubs	3,975	-	-	-	3,975
Hemsworth Soft Play	2,700	-	-	-	2,700
Mission Grant: Dementia Friendly Worship	500	-	(414)	-	86
Mission Grant: Messy Vintage	300	-	(154)	-	146
Mission Grant: Eco Grant	-	500	(245)	-	255
Mission Grant: Drum	-	500	(434)	-	66
Mission Grant: Pizza Lunches	-	-	(186)	308	122
Mission Grant: MB Friendship Group	-	-	(125)	427	302
Mission Grant: Fiesta	-	-	(41)	301	260
Ryhill Boiler Donations	-	4,000	-	(4,000)	-
Monk Bretton Defibrillator Account	2,281	-	-	-	2,281
	<u>40,539</u>	<u>22,233</u>	<u>(4,951)</u>	<u>(3,420)</u>	<u>54,401</u>
<b>Total Funds</b>	<u><b>487,514</b></u>	<u><b>185,408</b></u>	<u><b>(200,390)</b></u>	<u><b>-</b></u>	<u><b>472,532</b></u>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**17. Funds transfers**

	General Fund £	Internal Organisations £	Mission Grants £	Restricted Donations £	Fixed Assets £
Hemsworth Friendship Group	456	(456)	-	-	-
Balance b/f Mission Grants	(1,036)	-	1,036	-	-
Funds for the purchase of Fixed Assets	(9,970)	-	-	(4,000)	13,970
	<u>(10,550)</u>	<u>(456)</u>	<u>1,036</u>	<u>(4,000)</u>	<u>13,970</u>

**18. Analysis of assets between funds**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<b>31/08/2024</b>				
Tangible Fixed Assets	-	294,092	-	294,092
Investments	26	-	28,781	28,807
Current Assets	124,913	-	25,620	150,533
Current Liabilities	(900)	-	-	(900)
	<u>124,039</u>	<u>294,092</u>	<u>54,401</u>	<u>472,532</u>
<b>31/08/2023</b>				
Tangible Fixed Assets	-	306,986	-	306,986
Investments	24	-	27,380	27,404
Current Assets	143,145	-	13,159	156,304
Current Liabilities	(3,180)	-	-	(3,180)
	<u>139,989</u>	<u>306,986</u>	<u>40,539</u>	<u>487,514</u>

**THE METHODIST CHURCH BARNSELY NORTH EAST**

England & Wales - Charity number 1185800

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# Accounts

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**THE METHODIST CHURCH  
BARNSELY NORTH EAST**

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

THE METHODIST CHURCH BARNSELY NORTH EAST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2023

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THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2023

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<b>Principal Office:</b>	Emmanuel Methodist Church Huddersfield Road Barnsley S75 1DT
<b>Registered Charity Number:</b>	1185800
<b>Trustees:</b>	Alan Frederick Hollands Rev Michael Anthony Neal – <i>retired July 2023</i> Karen Houghton Elizabeth Ann Hambleton Heather Sheila Hague Rev Claire Elizabeth Rawlinson Linda Susan Mellor Chene Makumbe Sheila Margaret Stather John Barrie Broadhurst Janet Morris Linda Joyce Stammers Jean Rowley Dianne Charlesworth Helen Bellamy Elizabeth Ann Haigh Janet Crossley – <i>resigned September 2022</i> Daphne Irwin Michael Stanley Corney Gillian Reed Fred Landon – <i>resigned July 2023</i> Gloria Booth Deborah Wendy Charrington-Caley Richard William Caley Marilyn Corney – <i>appointed 25/01/2023</i> Sandra Naylor – <i>appointed 25/01/2023</i> Peter Balfour – <i>appointed 25/01/2023</i>
<b>Chairperson:</b>	Rev Claire Elizabeth Rawlinson
<b>Treasurer:</b>	Heather Sheila Hague
<b>Secretary:</b>	Richard William Caley
<b>Principal Bankers:</b>	HSBC 5 Market Hill Barnsley S70 2PY
<b>Independent Examiner:</b>	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley S70 3EE

The Trustees of The Methodist Church Barnsley North East 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 Methodist Church Barnsley North East was registered with the Charity Commission on 14<sup>th</sup> October 2019, registered charity number 1185800. Previously the Church was exempt from registration with the Charity Commission, under Statutory Instrument Number 2655 of 2007.

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

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

The Methodist Church Barnsley North East consists of five churches serving the the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley, Staincross/Mapplewell, and Ryhill.

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

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

The Trustees who served during the period, and to the date of signing of this report, are listed on page 3 of this report

### **Charitable Objectives**

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

The advancement of:

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

### **Mission Statement**

The mission of the Barnsley North East Methodist Church is to share the gospel of Christ by seeking to serve our communities and the wider world.

### **Public Benefit**

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

### **Risk management**

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

### **Related parties**

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

### **Activities and achievements during the financial year**

The church organises itself to carry out its stated aims and objectives by:

- maintaining a Christian presence in the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley (New Hope), Staincross/Mapplewell, Ryhill and Shafton.
- holding regular services of worship in each community, occasionally joining for united services.
- offering support for the local community through rites of passage.
- running bible study groups, house fellowship groups and prayer groups.
- holding coffee mornings which provide a space for the community to meet and build relationships and for people to meet their local councillors.
- running various activities to engage children and young people, including toddler groups, monthly Messy Churches, weekly Junior Church, and Kids clubs. We also support the work of Exodus who run youth groups at Brierley.
- providing space for various Church initiated groups to meet, including Knit and Natter, Ladies Group, Women's Fellowship, choirs & craft clubs.
- running a foodbank distribution point at Staincross.
- offering each of our premises for community use, including for uniformed organisations and the One Stop Shop at Monk Bretton.

#### How our church's work has developed towards fulfilling its aims:

Regular in person worship continues and includes some more informal opportunities to worship and explore faith together. We have continued to support Brierley in streaming its weekly service and the mid-week contemporary worship services to enable people who cannot attend worship to join in. We have welcomed new people into our congregations. We have invited members to contribute to a review of our mission, and the Church Council is looking to take forward ideas generated.

We have facilitated a significant number of Baptisms, Weddings, and Funerals.

The Family & Children's lay worker is supporting more messy church initiatives and school's outreach.

We have continued links with 10 local residential/nursing homes.

We have run several open children's festival worship meetings in the Hemsworth Soft Play centre.

During Summer holidays 2023, Staincross opened to give free holiday hunger lunches. Several chapels opened up to give "Warm Spaces" during winter 2022 and some have continued to offer a welcome space.

We continue to offer our buildings to community groups, helping rebuild the support and community lost during lockdown, including a friendship group at Monk Bretton, sewing group at Brierley.

Funds have been raised for a variety of charities including Turkey Earthquake emergency appeal, All We Can, Christian Aid, Action for Children and other local charities.

We have continued to engage ecumenically where possible.

3 of the chapels have registered for Same Sex marriage.

#### Special Projects:

The Hemsworth Soft Play Centre, following a review of its financial viability, transferred running to a licensed management team on 1<sup>st</sup> April 2023 but chapel volunteers maintain links.

The Pastoral worker is supporting the Minister in developing Messy vintage and dementia friendly worship in care homes.

#### **Policy on reserves**

Based on expenditure over recent years, the increase in assessment (5%), expected increase in power costs and to ensure there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approx. £75,000. Excluding fixed assets and restricted funds, the Church has Funds of £139,989 which gives surplus reserves of £64,989. This is an increase in reserves of £15,057 from the previous year.

It should be noted that £12,000 of the surplus are funds remaining after the closure of New Hope Methodist Church and the North East Church Council has yet to decide what restrictions to be put on their use. There is a deficit of £800 on Cudworth Church closure.

There are 2 significant property maintenance projects for this year, A roof repair at Brierley and a new boiler installation at Ryhill. Ryhill have accepted an offer of a £7,000 interest free loan over 5 years from NE funds to enable the boiler installation to go ahead before winter 2023.

The Church Council is mindful of the continued financial implications of the COVID-19 pandemic and where necessary and appropriate will use surplus funds to support mission activity in the area, maintaining our presence and support for the communities we work among.

## THE METHODIST CHURCH BARNSELY NORTH EAST

### TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2023

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The NE church acknowledges that each chapel contributed varying amounts on entering the NE Church and they may need to be shared to support our on-going work. We plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North East Methodist Church as follows:

- ensuring all 5 chapel buildings within this Church are fit for purpose and meet health and safety requirements.
- funding resources for worship, study and training where required.
- resourcing our lay workers, working with families & children and our Pastoral lay worker.
- resourcing a local 'Open the Book' group coordinated by members of our congregations.
- establishing a transport/travel fund to help people attend joint events (approx. £2,000).
- establishing a publicity fund (approx. £2,000).

We continue to discuss how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives while respecting the assets originally contributed by each chapel.

#### Policy for restricted funds

Restricted funds are linked to specific Chapels and are to be used as set out:

- £27,400 TMCP held funds including (a) The Wesley hall fund previously linked to the Cudworth building –to use on NE building & mission projects as determined by NE Church Council (b) Brierley – only interest available
- £800 Funds remaining from various circuit mission grants
- £3,000 Unity bank account Hemsworth for Soft Play Project
- £2,281 Monk Bretton savings account

Total £33,481

#### Financial position

The financial statements are set out in pages 10 to 20. The Statement of Financial Activities shows a deficit for the year of £33,296 (2022: a deficit of £18,908). This figure includes the annual depreciation charge (£25,467 in the current year).

The total funds at the year-end stand at £487,514 (2022: £520,810). This includes the value of fixed assets. The general reserve of the charity stands at £139,989 at the year-end (2022: £124,932).

Material voluntary help and free facilities provided for the church's use are:

- Some congregations are helped by voluntary support from friends with gardening, cleaning, some maintenance work and children's groups.



INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2023

I report on the accounts for the year ended 31 August 2023, which are set out on pages 10 to 20.

**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.

**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 Dated: 25 January 2024

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



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

THE METHODIST CHURCH BARNSELY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2023 Total Funds £	2022 £
<b>Income</b>						
Income from donations & legacies	2a	98,743	-	12,600	111,343	137,683
Income from charitable activities	2b	41,931	-	46,385	88,316	64,673
Income from fundraising activities	2c	17,766	-	-	17,766	14,316
Investment income	2d	1,628	-	779	2,407	239
Other income	2e	6,163	-	-	6,163	2,568
<b>Total Income</b>		<b>166,231</b>	<b>-</b>	<b>59,764</b>	<b>225,995</b>	<b>219,479</b>
<b>Expenditure</b>						
Expenditure of charitable activities	3a	153,121	25,467	80,703	259,291	234,862
Other expenditure	3b	-	-	-	-	5,950
<b>Total Expenditure</b>		<b>153,121</b>	<b>25,467</b>	<b>80,703</b>	<b>259,291</b>	<b>240,812</b>
<b>Net Income/Expenditure</b>		<b>13,110</b>	<b>(25,467)</b>	<b>(20,939)</b>	<b>(33,296)</b>	<b>(21,333)</b>
Transfers & adjustments	17	1,947	10,392	(12,339)	-	2,425
Net movement in funds		15,057	(15,075)	(33,278)	(33,296)	(18,908)
Total funds brought forward	16	124,932	322,061	73,817	520,810	539,718
<b>Total funds carried forward</b>	16	<b>139,989</b>	<b>306,986</b>	<b>40,539</b>	<b>487,514</b>	<b>520,810</b>

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

The designated funds are the fixed assets held by the charity.

Prior year income includes £59,996 restricted funds (£31,774 donations & legacies; £28,169 charitable activities; £53 investment income).

Prior year expenditure on charitable activities includes £54,520 from restricted funds and £24,774 from designated funds (depreciation).

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2023

	Note	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	4	306,986		322,061	
Investments	5	<u>27,404</u>	334,390	<u>26,625</u>	348,686
<b>Current assets</b>					
Debtors	7	12,426		25,249	
Cash at bank and in hand	6	<u>143,878</u>		<u>147,725</u>	
Total current assets		156,304		172,974	
<b>Current liabilities</b>					
Creditors amounts falling due within one year	8	<u>(3,180)</u>		<u>(850)</u>	
Net current assets			153,124		172,124
<b>Net assets</b>			<u>487,514</u>		<u>520,810</u>
<b>Funds of the charity</b>					
Unrestricted funds	16		139,989		124,932
Designated funds			306,986		322,061
Restricted funds			40,539		73,817
<b>Total funds</b>			<u>487,514</u>		<u>520,810</u>

Approved by the Trustees and signed on their behalf by:

Signed: C Rawlinson Date: 25 January 2024

**Rev Claire Elizabeth Rawlinson, Chair of the Trustees**

## 1. Accounting policies

### (a) Accounting convention

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

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

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

### (b) Going Concern Note

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

### (c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

### (d) Donated goods and services

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

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

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

### (e) Resources Expended

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

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

**(f) Tangible fixed assets**

Property improvements are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year. The applicable rates are:

Property Improvements – 6.667% on a straight-line basis.

**(g) Funds Structure**

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

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

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

2. Analysis of Income

Note	2023			2022		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
<b>2a Income from Donations &amp; Legacies</b>						
Regular giving	17,804	-	17,804	16,611	-	16,611
Collections	45,159	-	45,159	52,235	-	52,235
Baptism/wedding collections	2,047	-	2,047	2,725	-	2,725
Donations/appeals	19,161	-	19,161	8,309	269	8,578
Legacies & bequests	-	-	-	12,500	-	12,500
Grants received:						
Barnsley Methodist Circuit	-	2,000	2,000	-	-	-
Warm Spaces Grant	-	7,100	7,100	-	-	-
S Yorkshire Community Foundation	-	-	-	-	5,000	5,000
Sheffield District Methodist Church	-	-	-	-	22,558	22,558
Wakefield MDC	-	500	500	-	1,447	1,447
Wakefield NOVA	-	3,000	3,000	-	-	-
Laing	-	-	-	-	2,500	2,500
Gift Aid tax recovered	14,572	-	14,572	13,529	-	13,529
<b>Total</b>	<b>98,743</b>	<b>12,600</b>	<b>111,343</b>	<b>105,909</b>	<b>31,774</b>	<b>137,683</b>
<b>2b Income from Church Activities</b>						
Lettings	41,931	-	41,931	36,504	-	36,504
Hemsworth Soft Play income	-	36,780	36,780	-	26,273	26,273
Internal organisations	-	9,605	9,605	-	1,896	1,896
<b>Total</b>	<b>41,931</b>	<b>46,385</b>	<b>88,316</b>	<b>36,504</b>	<b>28,169</b>	<b>64,673</b>
<b>2c Income from Fundraising Activities</b>						
Social events & coffee mornings	17,766	-	17,766	13,596	-	13,596
Shop sales - Cudworth	-	-	-	720	-	720
<b>Total</b>	<b>17,766</b>	<b>-</b>	<b>17,766</b>	<b>14,316</b>	<b>-</b>	<b>14,316</b>
<b>2d Income from Investments</b>						
Bank & investment interest	1,628	779	2,407	186	53	239
<b>2e Other Income</b>						
Staincross Power infeed	1,502	-	1,502	1,955	-	1,955
Insurance claims	3,658	-	3,658	-	-	-
Refunds & miscellaneous	1,003	-	1,003	613	-	613
<b>Total</b>	<b>6,163</b>	<b>-</b>	<b>6,163</b>	<b>2,568</b>	<b>-</b>	<b>2,568</b>
<b>Total Income</b>	<b>166,231</b>	<b>59,764</b>	<b>225,995</b>	<b>159,483</b>	<b>59,996</b>	<b>219,479</b>

THE METHODIST CHURCH BARNESLEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

3. Analysis of Expenditure				2023	2022	
Note	Unrestricted	Designated	Restricted	Total		
	Funds	Funds	Funds	Funds	£	
	Note	£	£	£	£	
<b>3a Expenditure on Charitable Activities</b>						
Missionary & charitable giving		751	-	-	751	1,645
Connexional funds		2,050	-	-	2,050	1,995
Circuit Assessment		86,380	-	-	86,380	88,559
Heating & Lighting		22,432	-	-	22,432	19,199
Insurance		8,440	-	-	8,440	8,825
Water rates		2,414	-	-	2,414	2,786
Repairs, maintenance & cleaning		16,905	-	-	16,905	20,738
Salaries	9	7,827	-	-	7,827	6,279
Admin expenses		3,088	-	-	3,088	2,343
Bank charges		233	-	-	233	484
Accountancy fee		900	-	-	900	850
NE Mission		-	-	2,076	2,076	-
Internal organisations		-	-	5,946	5,946	1,769
Hemsworth Soft Play - salaries cost	9	-	-	38,427	38,427	23,977
Hemsworth Soft Play - other overheads		-	-	33,868	33,868	28,774
Depreciation		-	25,467	-	25,467	24,774
Other payments		1,701	-	386	2,087	1,865
<b>Total</b>		<b>153,121</b>	<b>25,467</b>	<b>80,703</b>	<b>259,291</b>	<b>234,862</b>
<b>3b Other Expenditure</b>						
Contribution to pension fund deficit		-	-	-	-	5,950
<b>Total Expenditure</b>		<b>153,121</b>	<b>25,467</b>	<b>80,703</b>	<b>259,291</b>	<b>240,812</b>

Prior year expenditure includes Hemsworth Soft Play salaries (£23,977), Soft Play overheads (£28,774) and Internal organisation spend (1,769) from restricted funds.

Prior year expenditure includes depreciation (£24,774) from designated funds.

All other prior year expenditure is unrestricted.

#### 4. Tangible Fixed Assets

	Property Improvements £
<b>Original Cost</b>	
As @ 01 September 2022	371,609
Additions in the year	10,392
As @ 31 August 2023	<u>382,001</u>
<b>Depreciation</b>	
As @ 01 September 2022	49,548
Depreciation charge	25,467
As @ 31 August 2023	<u>75,015</u>
<b>Net Book Value</b>	
As @ 01 September 2022	322,061
As @ 31 August 2023	<u>306,986</u>

The property improvements are in respect of the Hemsworth soft play and building improvement capital project, completed 2020.

#### 5. Investments

	2023 £	2022 £
TMCP	<u>27,404</u>	<u>26,625</u>

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

	Note	2023 £	2022 £
Cash in hand		330	554
Bank Accounts		92,817	98,462
Central Finance Board		47,540	45,944
Total		<u>140,687</u>	<u>144,960</u>
Add Funds held by internal organisations	13	3,404	3,105
Less funds held on behalf of external organisations	14	(213)	(340)
Total cash funds held		<u>143,878</u>	<u>147,725</u>

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

**7. Debtors**

	2023	2022
	£	£
Gift Aid due	5,250	18,529
Lettings and other accounts receivable	727	1,447
Insurance claim due	2,250	-
Prepayments (insurance)	4,199	5,273
	<u>12,426</u>	<u>25,249</u>

**8. Creditors**

	2023	2022
	£	£
Accountancy Fee	900	850
Other creditors	2,280	-
	<u>3,180</u>	<u>850</u>

**9. Staff costs and numbers**

	2023	2022
	£	£
Salaries Cost	42,654	27,838
Employer NI	1,833	1,125
Employer Pension Contribution	1,767	1,293
	<u>46,254</u>	<u>30,256</u>
Average number of staff employed	4	3

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

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

**11. Related party transactions**

During the year charity incurred assessment costs, payable to Barnsley Methodist Circuit, totalling £86,380 (2022: £88,559). There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

**12. Land & buildings**

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

Property Improvements are capitalised in the accounts of the Methodist Church Barnsley North East and depreciated over their estimated useful life.

**13. Funds held by internal organisations**

	Opening Balance £	Receipts £	Payments £	Transfer to NE Current Account £	Closing Balance £
Cudworth Bowling	1,384	46	-	(1,430)	-
Hemsworth Little Fishes	399	8,546	(4,971)	(1,930)	2,044
Hemsworth Small Fry	365	1,013	(948)	-	430
Monk Bretton Sunday School	474	-	-	-	474
Hemsworth Friendship Group	483	-	(27)	-	456
Total	<u>3,105</u>	<u>9,605</u>	<u>(5,946)</u>	<u>(3,360)</u>	<u>3,404</u>

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North East and are recorded as restricted funds.

**14. Funds held as custodian trustee**

	31/08/2023 £	31/08/2022 £
Balance brought forward	340	56
Offerings/Gifts received for external organisations	9,229	4,162
Offerings/Gifts passed on to external organisations	(9,356)	(3,878)
Balance carried forward	<u>213</u>	<u>340</u>

Funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the Church and therefore is not included in the Statement of Financial Activities or the Balance Sheet.

**15. Independent Examination and accountancy services**

The cost of accounts preparation and independent examination for the financial year was £900 (2022: £850).

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

**16. Movement in funds**

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	124,932	166,231	(153,121)	1,947	139,989
	<u>124,932</u>	<u>166,231</u>	<u>(153,121)</u>	<u>1,947</u>	<u>139,989</u>
<b>Designated funds</b>					
Fixed Assets	322,061	-	(25,467)	10,392	306,986
	<u>322,061</u>	<u>-</u>	<u>(25,467)</u>	<u>10,392</u>	<u>306,986</u>
<b>Restricted funds</b>					
Trust Fund 20590 (Cudworth Church)	24,500	717	-	-	25,217
Trust Fund 19378 (Brierley Church)	2,101	61	-	-	2,162
Internal Organisations (see note 6)	3,105	9,605	(5,946)	(3,360)	3,404
New Hope Clubs	5,092	-	(1,117)	-	3,975
Hemsworth Soft Play	36,594	47,381	(72,296)	(8,979)	2,700
Circuit Mission Grants	-	2,000	(1,200)	-	800
Monk Bretton Defibrillator Account	2,425	-	(144)	-	2,281
	<u>73,817</u>	<u>59,764</u>	<u>(80,703)</u>	<u>(12,339)</u>	<u>40,539</u>
<b>Total Funds</b>	<b><u>520,810</u></b>	<b><u>225,995</u></b>	<b><u>(259,291)</u></b>	<b><u>-</u></b>	<b><u>487,514</u></b>

Hemsworth Soft Play

Grants, donations, fundraising and fees to contribute towards the running of a soft play area, with the aim of reaching out to local families

**17. Funds transfers**

	General Fund £	Internal Organisations £	Hemsworth Soft Play £	Fixed Assets £
Hemsworth Little Fishes contribution to overheads	1,930	(1,930)	-	-
Soft Play - payment for PRS Licence	627	-	(627)	-
Cudworth Bowling closing funds	1,430	(1,430)	-	-
Contribution to new fire alarm system	(2,040)	-	2,040	-
Funds for the purchase of Fixed Assets	-	-	(10,392)	10,392
	<u>1,947</u>	<u>(3,360)</u>	<u>(8,979)</u>	<u>10,392</u>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

**18. Analysis of assets between funds**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<b>31/08/2023</b>				
Tangible Fixed Assets	-	306,986	-	306,986
Investments	24	-	27,380	27,404
Current Assets	143,145	-	13,159	156,304
Current Liabilities	(3,180)	-	-	(3,180)
	<u>139,989</u>	<u>306,986</u>	<u>40,539</u>	<u>487,514</u>
<b>31/08/2022</b>				
Tangible Fixed Assets	-	322,061	-	322,061
Investments	24	-	26,601	26,625
Current Assets	130,758	-	47,216	177,974
Current Liabilities	(850)	-	-	(850)
	<u>129,932</u>	<u>322,061</u>	<u>73,817</u>	<u>525,810</u>

**THE METHODIST CHURCH BARNSELY NORTH EAST**

England & Wales - Charity number 1185800

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# Accounts

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Registered Charity No: 1185800

**THE METHODIST CHURCH  
BARNSELY NORTH EAST**

**REPORT AND ACCOUNTS  
YEAR ENDED 31 AUGUST 2022**

THE METHODIST CHURCH BARNSELY NORTH EAST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2022

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THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2022

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<b>Principal Office:</b>	Emmanuel Methodist Church Huddersfield Road Barnsley S75 1DT
<b>Registered Charity Number:</b>	1185800
<b>Trustees:</b>	Alan Frederick Hollands Rev Michael Anthony Neal Karen Houghton Elizabeth Ann Hambleton Heather Sheila Hague Rev Claire Elizabeth Rawlinson Linda Susan Mellor Chene Makumbe Sheila Margaret Stather John Barrie Broadhurst Janet Morris Linda Joyce Stammers Jean Rowley Dianne Charlesworth Helen Bellamy Elizabeth Ann Haigh Janet Crossley Daphne Irwin – <i>appointed March 2022</i> Michael Stanley Corney Gillian Reed Fred Landon Gloria Booth Deborah Wendy Charrington-Caley Richard William Caley
<b>Chairperson:</b>	Rev Claire Elizabeth Rawlinson
<b>Treasurer:</b>	Heather Sheila Hague
<b>Secretary:</b>	Richard William Caley
<b>Principal Bankers:</b>	HSBC 5 Market Hill Barnsley S70 2PY
<b>Independent Examiner:</b>	Angela Hayes Community Accountant BCVS Services Limited Priory Campus Pontefract Road Barnsley S71 5PN

**THE METHODIST CHURCH BARNSELY NORTH EAST**

**TRUSTEES' REPORT**

**YEAR ENDED 31 AUGUST 2022**

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The Trustees of The Methodist Church Barnsley North East 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 Methodist Church Barnsley North East was registered with the Charity Commission on 14<sup>th</sup> October 2019, registered charity number 1185800. Previously the Church was exempt from registration with the Charity Commission, under Statutory Instrument Number 2655 of 2007.

**Structure, Governance and Management**

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

The Methodist Church Barnsley North East consists of seven churches in the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley (New Hope), Staincross/Mapplewell, and Ryhill.

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

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

The Trustees who served during the period, and to the date of signing of this report, are listed on page 3 of this report

**Charitable Objectives**

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

The advancement of:

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

**Mission Statement**

The mission of the Barnsley North East Methodist Church is to share the gospel of Christ by seeking to serve our communities and the wider world.

### **Public Benefit**

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

### **Risk management**

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

### **Related parties**

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

### **Activities and achievements**

The church organises itself to carry out its stated aims and objectives by:

- maintaining a Christian presence in the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley (New Hope), Staincross/Mapplewell, Ryhill and Shafton.
- holding regular services of worship in each community, occasionally joining for united services.
- running bible study groups and house groups, in person and by Zoom.
- holding coffee mornings which provide a space for the community to meet and build relationships and for people to meet their local councillors.
- running various activities to engage children and young people, including toddler groups, monthly Messy Churches, weekly Junior Church, and kids clubs. We also support the work of Exodus who run youth groups at Brierley and Staincross.
- providing space for various church groups to meet including Knit and Natter, Ladies Group, Women's Fellowship, choirs & craft clubs.
- Friendship Club at Hemsworth.
- running a foodbank distribution point at Staincross.
- providing a 'New to You' shop at Cudworth.
- offering each of our premises for community use, including for uniformed organisations and the One Stop Shop at Monk Bretton.
- offering support for the local community through rites of passage.

### How our church's work has developed towards fulfilling its aims:

Regular in person worship has resumed in our chapels post the covid restrictions and we have continued to support Brierley in streaming its weekly service and the mid week contemporary worship services, to enable people who cannot attend worship to join in.

We have facilitated a significant number of Baptisms, Weddings, and Funerals.

## THE METHODIST CHURCH BARNESLEY NORTH EAST

### TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2022

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Funds have been raised for a variety of charities including All We Can; Christian Aid; Action for Children. The local foodbank has also been supported with both funds and food donations.

We have continued links with local residential/nursing homes and with some of the local schools.

We have welcomed new people into our congregations.

We have continued to engage ecumenically where possible.

We continue to offer our buildings to community groups, helping rebuild support & community lost during lockdown.

Following discussions with members, two of our buildings have chosen to close and the members & adherents have been helped to find new places of worship & pastoral support through the North East church family.

#### Special Projects:

At Hemsworth the Soft Play centre has opened, with the aim of reaching out to local families and providing a service to the local community. We have held one children focused worship at the centre with plans for this to become a regular feature.

The Family & Children's Lay Worker is supporting more messy church initiatives and school's outreach.

The Pastoral Worker is supporting the Minister in visiting the housebound and maintaining safeguarding records.

#### **Policy on reserves**

The trustees have established their mission aims, taking into account all of the resources available. Based on expenditure over the last 3 years, the closure of 2 buildings, increased utility costs and on ensuring there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approx. £70,000. Excluding restricted funds, the Church currently has reserves of £124,932 which gives surplus reserves of £54,932.

It should be noted that £12,000 of the surplus are funds remaining after the closure of New Hope Methodist Church and the North East Church Council has yet to decide what restrictions to be put on their use. There is a deficit of £4,000 on Cudworth Church closure.

There are no significant property maintenance projects for this year but one of our chapels is due Quinquennial inspections this year. One of the chapels has an old boiler which at some point will need replacing. The Church Council is mindful of the continued financial implications of the COVID-19 pandemic and where necessary and appropriate will use surplus funds to support mission activity in the area, maintaining our presence and support for the communities we work amongst.

## THE METHODIST CHURCH BARNSELEY NORTH EAST

### TRUSTEES' REPORT *continued*

YEAR ENDED 31 AUGUST 2022

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The NE church acknowledges that each chapel contributed varying amounts on entering the NE Church and they may need to be shared to support our on-going work. We plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North East Methodist Church as follows:

- ensuring all 5 chapel buildings within this Church are fit for purpose and meet health and safety requirements
- funding resources for worship, study and training where required
- resourcing our lay worker working with families & children and our pastoral lay worker
- resourcing a local Open the Book group, coordinated by members of our congregations
- establishing a transport/travel fund to help people attend joint events (approx. £2,000)
- establishing a publicity fund (approx. £2,000)

We continue to discuss how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives while respecting the assets originally contributed by each chapel.

### **Financial position**

The financial statements are set out in pages 10 to 20. The Statement of Financial Activities shows a deficit for the year of £18,908 (2021: a surplus of £107,162). This figure includes the annual depreciation charge. The surplus in 2021 includes funds received for the capital project at Hemsworth.

The total funds at the year-end stand at £520,810 (2021: £539,718). This includes the value of fixed assets. The general reserve of the charity stands at £124,932 at the year-end (2021: £126,821).

Material voluntary help and free facilities provided for the church's use are:

- Some congregations are helped by voluntary support from friends with gardening, cleaning, some maintenance work and children's groups.

### **Statement of Trustee responsibility**

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

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

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

THE METHODIST CHURCH BARNLEY NORTH EAST

TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2022

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**Statement of disclosure to Independent Examiner**

The Trustees certify that:

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

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

Signed on behalf of the Trustees:

Signed

C. Rawlinson

Date: 20/2/23

**Rev Claire Elizabeth Rawlinson, *Chair of the Trustees***

THE METHODIST CHURCH BARNSELY NORTH EAST

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2022

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I report on the accounts for the year ended 31 August 2022, which are set out on pages 10 to 20.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

The charity's gross income exceeded £250,000 in the previous 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 Dated: 20/2/2023

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

THE METHODIST CHURCH BARNSELY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2022

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 £
	Note					
<b>Income</b>						
Income from donations & legacies	2a	105,909	-	31,774	137,683	236,981
Income from charitable activities	2b	36,504	-	28,169	64,673	12,520
Income from fundraising activities	2c	14,316	-	-	14,316	3,153
Investment income	2d	186	-	53	239	138
Other income	2e	2,568	-	-	2,568	5,695
<b>Total Income</b>		<b>159,483</b>	<b>-</b>	<b>59,996</b>	<b>219,479</b>	<b>258,487</b>
<b>Expenditure</b>						
Expenditure of charitable activities	3a	155,568	24,774	54,520	234,862	156,339
Other expenditure	3b	5,950	-	-	5,950	-
<b>Total Expenditure</b>		<b>161,518</b>	<b>24,774</b>	<b>54,520</b>	<b>240,812</b>	<b>156,339</b>
<b>Net Income/Expenditure</b>		<b>(2,035)</b>	<b>(24,774)</b>	<b>5,476</b>	<b>(21,333)</b>	<b>102,148</b>
Transfers & adjustments	16	146	-	2,279	2,425	5,014
Net movement in funds		(1,889)	(24,774)	7,755	(18,908)	107,162
Total funds brought forward	15	126,821	346,835	66,062	539,718	432,556
<b>Total funds carried forward</b>	15	<b>124,932</b>	<b>322,061</b>	<b>73,817</b>	<b>520,810</b>	<b>539,718</b>

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

The designated funds are the fixed assets held by the charity.

Prior year income includes £132,815 restricted funds (£132,572 donations & legacies; £200 charitable activities; £43 investment income).

Prior year expenditure on charitable activities includes £5,097 from restricted funds.

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNESLEY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible fixed assets	4	322,061		346,835	
Investments	5	<u>26,625</u>	348,686	<u>26,573</u>	373,408
<b>Current assets</b>					
Debtors	7	25,249		9,710	
Cash at bank and in hand	6	<u>147,725</u>		<u>157,450</u>	
Total current assets		172,974		167,160	
<b>Current liabilities</b>					
Creditors amounts falling due within one year	8	<u>(850)</u>		<u>(850)</u>	
Net current assets			172,124		166,310
<b>Net assets</b>			<u>520,810</u>		<u>539,718</u>
<b>Funds of the charity</b>					
Unrestricted funds	15		124,932		126,821
Designated funds			322,061		346,835
Restricted funds			73,817		66,062
<b>Total funds</b>			<u>520,810</u>		<u>539,718</u>

Approved by the Trustees and signed on their behalf by:

Signed: C Rawlinson Date: 20/2/23

Rev Claire Elizabeth Rawlinson, *Chair of the Trustees*

## 1. Accounting policies

### (a) Accounting convention

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

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

### (b) Going Concern Note

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

### (c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

### (d) Donated goods and services

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

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

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

### (e) Resources Expended

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

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

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**(f) Tangible fixed assets**

Property improvements are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year. The applicable rates are:

Property Improvements – 6.667% on a straight line basis.

**(g) Funds Structure**

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

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

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

2. Analysis of Income

Note	2022			2021		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>2a Income from Donations &amp; Legacies</b>						
Regular giving	16,611	-	16,611	16,399	-	16,399
Collections	52,235	-	52,235	51,830	-	51,830
Baptism/wedding collections	2,725	-	2,725	2,077	-	2,077
Donations/appeals	8,309	269	8,578	15,608	5,732	21,340
Legacies & bequests	12,500	-	12,500	-	-	-
Grants received:						
Barnsley Methodist Circuit	-	-	-	-	4,927	4,927
S Yorkshire Community Foundation	-	5,000	5,000	-	5,000	5,000
Sheffield District Methodist Church	-	22,558	22,558	-	-	-
Wakefield MDC	-	1,447	1,447	-	-	-
Laing	-	2,500	2,500	-	-	-
Connexional grant	-	-	-	-	60,000	60,000
Crossfield Agnew	-	-	-	-	801	801
Wren	-	-	-	-	56,112	56,112
Gift Aid tax recovered	13,529	-	13,529	18,495	-	18,495
<b>Total</b>	<b>105,909</b>	<b>31,774</b>	<b>137,683</b>	<b>104,409</b>	<b>132,572</b>	<b>236,981</b>
<b>2b Income from Church Activities</b>						
Lettings	36,504	-	36,504	12,320	-	12,320
Hemsworth Soft Play income	-	26,273	26,273	-	-	-
Internal organisations	-	1,896	1,896	-	200	200
<b>Total</b>	<b>36,504</b>	<b>28,169</b>	<b>64,673</b>	<b>12,320</b>	<b>200</b>	<b>12,520</b>
<b>2c Income from Fundraising Activities</b>						
Social events & coffee mornings	13,596	-	13,596	1,744	-	1,744
Shop sales - Cudworth	720	-	720	1,409	-	1,409
<b>Total</b>	<b>14,316</b>	<b>-</b>	<b>14,316</b>	<b>3,153</b>	<b>-</b>	<b>3,153</b>
<b>2d Income from Investments</b>						
Bank & investment interest	186	53	239	95	43	138
<b>2e Other Income</b>						
Staincross Power infeed	1,955	-	1,955	1,227	-	1,227
Staff costs rebate (furlough scheme)	205	-	205	4,427	-	4,427
Refunds & miscellaneous	408	-	408	41	-	41
<b>Total</b>	<b>2,568</b>	<b>-</b>	<b>2,568</b>	<b>5,695</b>	<b>-</b>	<b>5,695</b>
<b>Total Income</b>	<b>159,483</b>	<b>59,996</b>	<b>219,479</b>	<b>125,672</b>	<b>132,815</b>	<b>258,487</b>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

3. Analysis of Expenditure				2022	2021	
Note	Unrestricted	Designated	Restricted	Total		
	Funds	Funds	Funds	Funds	£	
	Note	£	£	£	£	
<b>3a Expenditure on Charitable Activities</b>						
Missionary & charitable giving		1,645	-	-	1,645	1,057
Connexional funds		1,995	-	-	1,995	2,575
Circuit Assessment		88,559	-	-	88,559	76,592
Heating & Lighting		19,199	-	-	19,199	8,054
Insurance		8,825	-	-	8,825	7,701
Water rates		2,786	-	-	2,786	1,617
Repairs, maintenance & cleaning		20,738	-	-	20,738	16,092
Equipment		-	-	-	-	4,734
Salaries	9	6,279	-	-	6,279	8,536
Admin expenses		2,343	-	-	2,343	1,221
Bank charges		484	-	-	484	-
Accountancy fee		-	-	-	-	-
Internal organisations		-	-	1,769	1,769	170
Hemsworth Soft Play - salaries cost	9	-	-	23,977	23,977	-
Hemsworth Soft Play - other overheads		-	-	28,774	28,774	-
Depreciation		-	24,774	-	24,774	24,774
Other payments		2,715	-	-	2,715	3,216
<b>Total</b>		<b>155,568</b>	<b>24,774</b>	<b>54,520</b>	<b>234,862</b>	<b>156,339</b>
<b>3b Other Expenditure</b>						
Contribution to pension fund deficit		5,950	-	-	5,950	-
<b>Total Expenditure</b>		<b>161,518</b>	<b>24,774</b>	<b>54,520</b>	<b>240,812</b>	<b>156,339</b>

Prior year expenditure includes £4,734 equipment, £170 internal organisations and £193 other payments from restricted funds. All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**4. Tangible Fixed Assets**

	Property Improvements £
<b>Original Cost</b>	
As @ 01 September 2021	371,609
Additions in the year	-
As @ 31 August 2022	<u>371,609</u>
<b>Depreciation</b>	
As @ 01 September 2021	24,774
Depreciation charge	<u>24,774</u>
As @ 31 August 2022	<u>49,548</u>
<b>Net Book Value</b>	
As @ 01 September 2021	346,835
As @ 31 August 2022	<u>322,061</u>

The property improvements are in respect of the Hemsworth soft play and building improvement capital project, completed 2020.

**5. Investments**

	2022 £	2021 £
TMCP	<u>26,625</u>	<u>26,573</u>

**6. Cash at bank and in hand**

	Note	2022 £	2021 £
Cash in hand		554	1,070
Bank Accounts		98,462	102,467
Central Finance Board		45,944	45,753
Total		<u>144,960</u>	<u>149,290</u>
Add Funds held by internal organisations	13	3,105	8,216
Less funds held on behalf of external organisations	14	(340)	(56)
Total cash funds held		<u>147,725</u>	<u>157,450</u>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**7. Debtors**

	2022	2021
	£	£
Gift Aid due	18,529	5,000
Lettings and other accounts receivable	1,447	-
Prepayments (insurance)	5,273	4,710
	<u>25,249</u>	<u>9,710</u>

**8. Creditors**

	2022	2021
	£	£
Accountancy Fee	850	850
	<u>850</u>	<u>850</u>

**9. Staff costs and numbers**

	2022	2021
	£	£
Salaries Cost	27,838	8,536
Employer NI	1,125	-
Employer Pension Contribution	1,293	-
	<u>30,256</u>	<u>8,536</u>
Average number of staff employed	3	2

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

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

**11. Related party transactions**

During the year charity incurred assessment costs, payable to Barnsley Methodist Circuit, totalling £88,559 (2021: £76,592). There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

**12. Land & buildings**

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

Property Improvements are capitalised in the accounts of the Methodist Church Barnsley North East and depreciated over their estimated useful life.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**13. Funds held by internal organisations**

	Opening Balance £	Receipts £	Payments £	Transfer to NE Current Account £	Closing Balance £
New Hope Luncheon Club	1,582	-	-	(1,582)	-
New Hope Kids Club	1,716	-	-	(1,716)	-
New Hope Monday Club	1,794	-	-	(1,794)	-
Cudworth Bowling	1,384	-	-	-	1,384
Hemsworth Little Fishes	517	890	(1,008)	-	399
Hemsworth Small Fry	89	946	(670)	-	365
Monk Bretton Women's Fellowship	146	-	-	(146)	-
Monk Bretton Sunday School	474	-	-	-	474
Hemsworth Friendship Group	514	60	(91)	-	483
<b>Total</b>	<b>8,216</b>	<b>1,896</b>	<b>(1,769)</b>	<b>(5,238)</b>	<b>3,105</b>

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North East and are recorded as restricted funds.

**14. Funds held as custodian trustee**

	31/08/2022 £	31/08/2021 £
Balance brought forward	56	125
Offerings/Gifts received for external organisations	4,162	3,445
Offerings/Gifts passed on to external organisations	(3,878)	(3,514)
Balance carried forward	<b>340</b>	<b>56</b>

Funds received through offerings and gifts collected on the behalf of external organisations. The income does not belong to the Church and therefore is not included in the Statement of Financial Activities or the Balance Sheet.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

**15. Movement in funds**

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	126,821	159,483	(161,518)	146	124,932
	<u>126,821</u>	<u>159,483</u>	<u>(161,518)</u>	<u>146</u>	<u>124,932</u>
<b>Designated funds</b>					
Fixed Assets	346,835	-	(24,774)	-	322,061
	<u>346,835</u>	<u>-</u>	<u>(24,774)</u>	<u>-</u>	<u>322,061</u>
<b>Restricted funds</b>					
Trust Fund 20590 (Cudworth Church )	24,452	48	-	-	24,500
Trust Fund 19378 (Brierley Church)	2,097	4	-	-	2,101
Internal Organisations (see note 6)	8,216	1,896	(1,769)	(5,238)	3,105
New Hope Clubs	-	-	-	5,092	5,092
Hemsworth Soft Play	31,297	58,048	(52,751)	-	36,594
Monk Bretton Defibrillator Account	-	-	-	2,425	2,425
	<u>66,062</u>	<u>59,996</u>	<u>(54,520)</u>	<u>2,279</u>	<u>73,817</u>
<b>Total Funds</b>	<u><b>539,718</b></u>	<u><b>219,479</b></u>	<u><b>(240,812)</b></u>	<u><b>2,425</b></u>	<u><b>520,810</b></u>

Hemsworth Soft Play

Grants, donations, fundraising and fees to contribute towards the running of a soft play area, with the aim of reaching out to local families

**16. Funds transfers**

	General Fund £	Internal Organisations £	New Hope Clubs £	Defrib Account £
Closure of Monk Bretton Women's Fellowship	146	(146)	-	-
Closure of New Hope Clubs	-	(5,092)	5,092	-
Monk Bretton Defib balance brought into accounts	-	-	-	2,425
	<u>146</u>	<u>(5,238)</u>	<u>5,092</u>	<u>2,425</u>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

17. Analysis of assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<b>31/08/2022</b>				
Tangible Fixed Assets	-	322,061	-	322,061
Investments	24	-	26,601	26,625
Current Assets	130,758	-	47,216	177,974
Current Liabilities	(850)	-	-	(850)
	<u>129,932</u>	<u>322,061</u>	<u>73,817</u>	<u>525,810</u>
<b>31/08/2021</b>				
Tangible Fixed Assets	-	346,835	-	346,835
Investments	24	-	26,549	26,573
Current Assets	127,647	-	39,513	167,160
Current Liabilities	(850)	-	-	(850)
	<u>126,821</u>	<u>346,835</u>	<u>66,062</u>	<u>539,718</u>

**THE METHODIST CHURCH BARNSELY NORTH EAST**

England & Wales - Charity number 1185800

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# Accounts

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Registered Charity No: 1185800

**THE METHODIST CHURCH  
BARNSELY NORTH EAST**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 AUGUST 2021**

THE METHODIST CHURCH BARNSELY NORTH EAST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2021

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THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2021

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**Principal Office:** Emmanuel Methodist Church  
Huddersfield Road  
Barnsley  
S71 1DT

**Registered Charity Number:** 1185800

**Trustees:** Alan Frederick Hollands  
Rev Michael Anthony Neal  
Karen Houghton  
Elizabeth Ann Hambleton  
Rev Marian Lorraine Olsen - *resigned 31 August 2021*  
Heather Sheila Hague  
Rev Claire Elizabeth Rawlinson  
Linda Susan Mellor  
Chene Makumbe  
Sheila Margaret Stather  
John Barrie Broadhurst  
Janet Morris  
Linda Joyce Stammers  
Jean Rowley  
Dianne Charlesworth  
Alexander Maxwell Olsen - *resigned 31 August 2021*  
Helen Bellamy  
Elizabeth Ann Haigh  
Janet Crossley  
Michael Stanley Corney  
Gillian Reed Trustee  
Fred Landon  
Ian Jessop - *appointed 20 January 2021*  
Gloria Booth - *appointed 20 January 2021*  
Deborah Wendy Charrington-Caley - *appointed 20 January 2021*  
Richard William Caley - *appointed 20 January 2021*

**Chairperson:** Rev Claire Elizabeth Rawlinson

**Treasurer:** Heather Sheila Hague

**Principal Bankers:** HSBC  
5 Market Hill  
Barnsley  
S70 2PY

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

The Trustees of The Methodist Church Barnsley North East 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 Methodist Church Barnsley North East was registered with the Charity Commission on 14<sup>th</sup> October 2019, registered charity number 1185800. Previously the Church was exempt from registration with the Charity Commission, under Statutory Instrument Number 2655 of 2007.

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

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

The Methodist Church Barnsley North East consists of seven churches in the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley (New Hope), Staincross/Mapplewell, Ryhill and Shafton.

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

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

The Trustees who served during the period, and to the date of signing of this report, are listed on page 3 of this report

### **Charitable Objectives**

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

The advancement of:

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

### **Mission Statement**

The mission of the Barnsley North East Methodist Church is to share the gospel of Christ by seeking to serve our communities and the wider world.

### **Public Benefit**

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

### **Risk management**

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

### **Related parties**

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

### **Activities and achievements**

The church organises itself to carry out its stated aims and objectives by:

- maintaining a Christian presence in the communities of Hemsworth, Brierley, Cudworth, Monk Bretton, Athersley (New Hope), Staincross/Mapplewell, Ryhill and Shafton.
- holding regular services of worship in each community, occasionally joining for united services.
- running bible study groups and house groups, in person and by Zoom.
- holding coffee mornings which provide a space for the community to meet and build relationships and for people to meet their local councillors.
- running various activities to engage children and young people including toddler groups, monthly Messy Churches, weekly Junior Church, and Kids clubs. We also support the work of Exodus who run youth groups at Brierley and Staincross.
- providing space for various Church groups to meet including Knit and Natter, Indoor bowls, Ladies Group, Women's fellowship, choirs & craft clubs.
- friendship club at Hemsworth
- running a food bank distribution point at Staincross
- providing a New to You shop at Cudworth.
- offering each of our premises for community use, including for uniformed organisations & the One Stop Shop at Monk Bretton.
- offering support for the local community through rites of passage.

How our church's work has developed towards fulfilling its aims:

During the pandemic and the resulting lockdown, although our buildings were closed and groups unable to meet, staff and volunteers have contributed to the circuit's provision of services online. Individuals from our congregations have been supported with various resources including printed services, study material and the opportunity to reflect on our purpose and to consider how we develop our mission. Members have been encouraged to support each other and those beyond the church by keeping in touch and taking the time to listen to and share with each other.

We have facilitated a significant number of Baptisms, Weddings and Funerals.

Funds have been raised for a variety of charities including; All We Can; Christian Aid; Action for Children and Water Aid. The local foodbank has also been supported with both funds and food donations.

We have continued links with local residential/nursing homes and with some of the local schools.

We have welcomed new people into our congregations.

We have continued to engage ecumenically where possible.

Special projects undertaken and their progress:

At Hemsworth building/refurbishment has been completed and plans are now being laid to open the soft play area with the aim of reaching out to local families and providing a service to the local community.

The Family & children's lay worker is supporting more messy church initiatives and school's outreach.

Following from lessons learnt about using IT, investment has been made to allow streaming of services and WIFI access in chapels.

At Cudworth we are looking into developing a community managed centre to ensure the building continues to be available.

### **Policy on reserves**

The trustees have established their mission aims, taking into account all of the resources available. Based on expenditure over the last 3 years and on ensuring there are reserves to cover costs for 6 months, the Church will work to maintain reserves of approx. £80,000. Excluding restricted funds, the Church currently has reserves of £126,821 which gives surplus reserves of £46,821.

There are no significant property maintenance projects for this year but two of our chapels are due Quinquennial inspections this year, one of which has a very old boiler. The Church Council is mindful of the continued financial implications of the COVID-19 pandemic and where necessary and appropriate will use surplus funds to support mission activity in the area, maintaining our presence and support for the communities we work among.

The NE church acknowledges that each chapel contributed varying amounts on entering the NE Church and they may need to be shared to support our on-going work. We plan to use reserves to resource mission and to strengthen relationships within the multi-site Barnsley North East Methodist Church as follows:

- ensuring all chapel buildings within this Church are fit for purpose and meet health and safety requirements
- funding resources for worship and study and training where required
- resourcing our lay worker working with families & children and our Pastoral lay worker (when appointed)
- resourcing a local Open the Book group, coordinated by members of our congregations
- establishing a transport/travel fund to help people attend joint events (approx. £2,000)
- establishing a publicity fund (approx. £2,000)

We continue to discuss how to share our resources in a way which equips each chapel for mission in its local community and also enables us to jointly fund shared initiatives while respecting the assets originally contributed by each chapel.

### Financial position

The financial statements are set out in pages 9 to 19. The Statement of Financial Activities shows a surplus for the year of £107,162 (2020: a surplus of £195,276). The surplus includes funds received for the capital project at Hemsworth.

The total funds at the year-end stand at £539,718 (2020: £432,556). This includes the value of fixed assets. The general reserve of the charity stands at £126,821 at the year-end (2020: £113,603).

Material voluntary help and free facilities provided for the church's use are: Some congregations are helped by voluntary support from friends with gardening, cleaning, some maintenance work and children's groups.

### Statement of Trustee responsibility

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

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

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

### Statement of disclosure to Independent Examiner

The Trustees certify that:

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

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

Signed on behalf of the Trustees:

Signed C Rawlinson Date: 21/2/22

Rev Claire Elizabeth Rawlinson, *Chair of the Trustees*

THE METHODIST CHURCH BARNSELY NORTH EAST

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2021

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I report on the accounts for the year ended 31 August 2021, which are set out on pages 9 to 19.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- 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 Dated: 21/02/2022

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

THE METHODIST CHURCH BARNSELY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2021 Total Funds £	2020 £
<b>Income</b>						
Income from donations & legacies	2a	104,409	-	132,572	236,981	315,532
Income from charitable activities	2b	12,320	-	200	12,520	30,860
Income from fundraising activities	2c	3,153	-	-	3,153	13,058
Investment income	2d	95	-	43	138	654
Other income	2e	5,695	-	-	5,695	4,835
<b>Total Income</b>		<b>125,672</b>	<b>-</b>	<b>132,815</b>	<b>258,487</b>	<b>364,939</b>
<b>Expenditure</b>						
Expenditure of charitable activities	3a	126,468	24,774	5,097	156,339	169,663
<b>Total Expenditure</b>		<b>126,468</b>	<b>24,774</b>	<b>5,097</b>	<b>156,339</b>	<b>169,663</b>
<b>Net Income/Expenditure</b>		<b>(796)</b>	<b>(24,774)</b>	<b>127,718</b>	<b>102,148</b>	<b>195,276</b>
Transfers & adjustments	14	14,014	124,455	(133,455)	5,014	-
Net movement in funds		13,218	99,681	(5,737)	107,162	195,276
Total funds brought forward	13	113,603	247,154	71,799	432,556	237,280
<b>Total funds carried forward</b>	<b>13</b>	<b>126,821</b>	<b>346,835</b>	<b>66,062</b>	<b>539,718</b>	<b>432,556</b>

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

The designated funds are the fixed assets held by the charity.

Prior year income includes £226,668 restricted funds (£223,726 donations & legacies; £2,742 charitable activities; £200 investment income).

Prior year expenditure on charitable activities includes £3,945 from restricted funds.

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2021

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible fixed assets	4	346,835		247,154	
Investments	5	<u>26,573</u>	373,408	<u>30,536</u>	277,690
<b>Current assets</b>					
Debtors	7	9,710		7,545	
Cash at bank and in hand	6	<u>157,450</u>		<u>159,295</u>	
Total current assets		167,160		166,840	
<b>Current liabilities</b>					
Creditors amounts falling due within one year	8	<u>(850)</u>		<u>(11,974)</u>	
Net current assets			166,310		154,866
<b>Net assets</b>			<u>539,718</u>		<u>432,556</u>
<b>Funds of the charity</b>					
Unrestricted funds	13		126,821		113,603
Designated funds			346,835		247,154
Restricted funds			66,062		71,799
<b>Total funds</b>			<u>539,718</u>		<u>432,556</u>

Approved by the Trustees and signed on their behalf by:

Signed: C Rawlinson Date: 21/2/22

**Rev Claire Elizabeth Rawlinson, Chair of the Trustees**

## 1. Accounting policies

### (a) Accounting convention

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

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

### (b) Going Concern Note

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

### (c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

### (d) Donated goods and services

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

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

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

### (e) Resources Expended

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

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

**(f) Tangible fixed assets**

Property improvements are capitalised in the accounts of the Church and depreciated over the estimated useful life of the asset. In the year of acquisition, assets are depreciated for the full year.

**(g) Funds Structure**

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

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

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

2. Analysis of Income

Note	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>2a Income from Donations &amp; Legacies</b>						
Regular giving	16,399	-	16,399	9,440	-	9,440
Collections	51,830	-	51,830	51,546	-	51,546
Baptism/wedding collections	2,077	-	2,077	1,181	-	1,181
Donations/appeals	15,608	5,732	21,340	14,502	27,568	42,070
Grants received:						
Barnsley Methodist Circuit	-	4,927	4,927	-	144,959	144,959
S Yorkshire Community Foundation	-	5,000	5,000	-	-	-
Sheffield District Methodist Church	-	-	-	-	27,000	27,000
Connexional grant	-	60,000	60,000	-	-	-
Crossfield Agnew	-	801	801	-	24,199	24,199
Wren	-	56,112	56,112	-	-	-
Gift Aid tax recovered	18,495	-	18,495	15,137	-	15,137
Other voluntary receipts	-	-	-	-	-	-
<b>Total</b>	<b>104,409</b>	<b>132,572</b>	<b>236,981</b>	<b>91,806</b>	<b>223,726</b>	<b>315,532</b>
<b>2b Income from Church Activities</b>						
Lettings	12,320	-	12,320	28,118	-	28,118
Internal organisations	-	200	200	-	2,742	2,742
<b>Total</b>	<b>12,320</b>	<b>200</b>	<b>12,520</b>	<b>28,118</b>	<b>2,742</b>	<b>30,860</b>
<b>2c Income from Fundraising Activities</b>						
Social events & coffee mornings	1,744	-	1,744	10,082	-	10,082
Sunday coffee	-	-	-	132	-	132
Shop sales - Cudworth	1,409	-	1,409	2,844	-	2,844
<b>Total</b>	<b>3,153</b>	<b>-</b>	<b>3,153</b>	<b>13,058</b>	<b>-</b>	<b>13,058</b>
<b>2d Income from Investments</b>						
Bank & investment interest	95	43	138	454	200	654
<b>2e Other Income</b>						
Staincross Power infeed	1,227	-	1,227	1,389	-	1,389
Staff costs rebate (furlough scheme)	4,427	-	4,427	1,964	-	1,964
Gas refund Cudworth	-	-	-	1,200	-	1,200
Refunds & miscellaneous	41	-	41	282	-	282
<b>Total</b>	<b>5,695</b>	<b>-</b>	<b>5,695</b>	<b>4,835</b>	<b>-</b>	<b>4,835</b>
<b>Total Income</b>	<b>125,672</b>	<b>132,815</b>	<b>258,487</b>	<b>138,271</b>	<b>226,668</b>	<b>364,939</b>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

3. Analysis of Expenditure				2021	2020
Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £	£
<b>3a Expenditure on Charitable Activities</b>					
Missionary & charitable giving	1,057	-	-	1,057	966
Connexional funds	2,575	-	-	2,575	2,855
Circuit Assessment	76,592	-	-	76,592	80,053
Heating & Lighting	8,054	-	-	8,054	17,147
Insurance	7,701	-	-	7,701	6,934
Water rates	1,617	-	-	1,617	1,589
Repairs, maintenance & cleaning	16,092	-	-	16,092	43,829
Equipment	-	-	4,734	4,734	1,077
Staff costs	8,536	-	-	8,536	6,935
Admin expenses	1,221	-	-	1,221	1,229
Accountancy fee	-	-	-	-	850
Internal organisations	-	-	170	170	2,868
Depreciation	-	24,774	-	24,774	-
Other payments	3,023	-	193	3,216	3,331
<b>Total</b>	<b>126,468</b>	<b>24,774</b>	<b>5,097</b>	<b>156,339</b>	<b>169,663</b>
<b>Total Expenditure</b>	<b>126,468</b>	<b>24,774</b>	<b>5,097</b>	<b>156,339</b>	<b>169,663</b>

Prior year expenditure includes £1,077 equipment and £2,898 internal organisations from restricted funds. All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

**4. Tangible Fixed Assets**

	Property Improvements £
<b>Original Cost</b>	
As @ 01 September 2020	247,154
Additions in the year	124,455
As @ 31 August 2021	<u>371,609</u>
<b>Depreciation</b>	
As @ 01 September 2020	-
Depreciation charge	24,774
As @ 31 August 2021	<u>24,774</u>
<b>Net Book Value</b>	
As @ 01 September 2020	247,154
As @ 31 August 2021	<u>346,835</u>

The property improvements are in respect of the Hemsworth soft play and building improvement capital project, completed 2020.

**5. Investments**

	2021 £	2020 £
TMCP	<u>26,573</u>	<u>30,536</u>

**6. Cash at bank and in hand**

	Note	2021 £	2020 £
Cash in hand		1,070	251
Bank Accounts		102,467	105,293
Central Finance Board		45,753	45,690
Total		<u>149,290</u>	<u>151,234</u>
Add Funds held by internal organisations	11	8,216	8,186
Less funds held on behalf of external organisations	12	(56)	(125)
Total cash funds held		<u>157,450</u>	<u>159,295</u>

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

**7. Debtors**

	2021	2020
	£	£
Gift Aid due	5,000	3,520
Prepayments (insurance)	4,710	4,025
	<u>9,710</u>	<u>7,545</u>

**8. Creditors**

	2021	2020
	£	£
Creditors (boiler instalments outstanding)	-	11,124
Accountancy Fee	850	850
	<u>850</u>	<u>11,974</u>

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

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

**10. Land & buildings**

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

Property Improvements are capitalised in the accounts of the Methodist Church Barnsley North East and depreciated over their estimated useful life.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

**11. Funds held by internal organisations**

	Opening Balance £	Receipts £	Payments £	Closing Balance £
New Hope Luncheon Club	1,582	-	-	1,582
New Hope Kids Club	1,716	-	-	1,716
New Hope Monday Club	1,794	-	-	1,794
Cudworth Bowling	1,384	-	-	1,384
Hemsworth Little Fishes	378	200	(61)	517
Hemsworth Small Fry	89	-	-	89
Monk Bretton Women's Fellowship	146	-	-	146
Monk Bretton Sunday School	583	-	(109)	474
Hemsworth Friendship Group	514	-	-	514
Total	<u>8,186</u>	<u>200</u>	<u>(170)</u>	<u>8,216</u>

Internal organisations are groups that are part of the Church and report to the Trustees. The transactions are included in the accounts of the Methodist Church Barnsley North East and are recorded as restricted funds.

**12. Funds held as custodian trustee**

	31/08/2021 £	31/08/2020 £
Balance brought forward	125	-
Offerings/Gifts received for external organisations	3,445	3,969
Offerings/Gifts passed on to external organisations	(3,514)	(3,844)
Balance carried forward	<u>56</u>	<u>125</u>

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

**13. Movement in funds**

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
General Fund	113,603	125,672	(126,468)	14,014	126,821
	<u>113,603</u>	<u>125,672</u>	<u>(126,468)</u>	<u>14,014</u>	<u>126,821</u>
<b>Designated funds</b>					
Fixed Assets	247,154	-	(24,774)	124,455	346,835
	<u>247,154</u>	<u>-</u>	<u>(24,774)</u>	<u>124,455</u>	<u>346,835</u>
<b>Restricted funds</b>					
Internal Organisations (see note 6)	8,186	200	(170)	-	8,216
Trust Fund 20590 (Cudworth Church )	28,417	35	-	(4,000)	24,452
Trust Fund 19378 (Brierley Church)	2,094	3	-	-	2,097
Hemsworth Soft Play project	33,102	122,650	-	(124,455)	31,297
SYCF (Covid-19 Recovery Grant)	-	5,000	-	(5,000)	-
IT Grant (Barnsley Methodist Circuit)	-	4,927	(4,927)	-	-
	<u>71,799</u>	<u>132,815</u>	<u>(5,097)</u>	<u>(133,455)</u>	<u>66,062</u>
<b>Total Funds</b>	<u><b>432,556</b></u>	<u><b>258,487</b></u>	<u><b>(156,339)</b></u>	<u><b>5,014</b></u>	<u><b>539,718</b></u>

Hemsworth Soft Play Project

Grants, donations and fundraising to contribute towards the refurbishment of Hemsworth Church, to include a soft play area, with the aim of reaching out to local families

**14. Funds transfers**

The opening balance of £5,014 was transferred into the General Fund from the accounts of Ryhill Chapel on joining the Methodist Church NE during this financial year.

£4,000 was transferred from the Cudworth TCCP Fund to the General Fund for building repairs and cleaning, to allow reopening of the chapel in summer 2021.

£5,000 was transferred from the South Yorkshire Community Foundation grant to the General Fund to cover the cost of PPE and loss of community lettings at Staincross Church.

The sum of £124,455 transferred from restricted funds to the designated Fixed Asset fund is capital expenditure during the year on the Hemsworth Soft Play project.

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

**15. Analysis of assets between funds**

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
<b>31/08/2021</b>				
Tangible Fixed Assets	-	346,835	-	346,835
Investments	24	-	26,549	26,573
Current Assets	127,647	-	39,513	167,160
Current Liabilities	(850)	-	-	(850)
	<u>126,821</u>	<u>346,835</u>	<u>66,062</u>	<u>539,718</u>
<b>31/08/2020</b>				
Tangible Fixed Assets	-	247,154	-	247,154
Investments	25	-	30,511	30,536
Current Assets	125,552	-	41,288	166,840
Current Liabilities	(11,974)	-	-	(11,974)
	<u>113,603</u>	<u>-</u>	<u>71,799</u>	<u>432,556</u>

