

**THE METHODIST CHURCH
BARNSELEY NORTH EAST**

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2021

THE METHODIST CHURCH BARNSLEY NORTH EAST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2021

CONTENTS

| | Page |
|--------------------------------------|-------------|
| Legal and Administrative Information | 3 |
| Trustees' Report | 4 - 7 |
| Independent Examiner's Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11-19 |

THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2021

| | |
|-----------------------------------|---|
| 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 - <i>resigned 31 August 2021</i> 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 - <i>resigned 31 August 2021</i> Helen Bellamy Elizabeth Ann Haigh Janet Crossley Michael Stanley Corney Gillian Reed Trustee Fred Landon Ian Jessop - <i>appointed 20 January 2021</i> Gloria Booth - <i>appointed 20 January 2021</i> Deborah Wendy Charrington-Caley - <i>appointed 20 January 2021</i> Richard William Caley - <i>appointed 20 January 2021</i> |
| 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 14th 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

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2021

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

| | | Unrestricted Funds | Designated Funds | Restricted Funds | 2021 Total Funds | 2020 |
|--------------------------------------|-----------|-----------------------|---------------------|---------------------|------------------------|----------------|
| | Note | £ | £ | £ | £ | £ |
| Income | | | | | | |
| 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 |
| Total Income | | 125,672 | - | 132,815 | 258,487 | 364,939 |
| Expenditure | | | | | | |
| Expenditure of charitable activities | 3a | 126,468 | 24,774 | 5,097 | 156,339 | 169,663 |
| Total Expenditure | | 126,468 | 24,774 | 5,097 | 156,339 | 169,663 |
| Net Income/Expenditure | | (796) | (24,774) | 127,718 | 102,148 | 195,276 |
| 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 |
| Total funds carried forward | 13 | 126,821 | 346,835 | 66,062 | 539,718 | 432,556 |

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 £ |
|--|------|----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible fixed assets | 4 | 346,835 | | 247,154 | |
| Investments | 5 | <u>26,573</u> | 373,408 | <u>30,536</u> | 277,690 |
| Current assets | | | | | |
| 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 | |
| Current liabilities | | | | | |
| Creditors amounts falling due within one year | 8 | <u>(850)</u> | | <u>(11,974)</u> | |
| Net current assets | | | 166,310 | | 154,866 |
| Net assets | | | <u>539,718</u> | | <u>432,556</u> |
| Funds of the charity | 13 | | | | |
| Unrestricted funds | | | 126,821 | | 113,603 |
| Designated funds | | | 346,835 | | 247,154 |
| Restricted funds | | | 66,062 | | 71,799 |
| Total funds | | | <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.

THE METHODIST CHURCH BARNSLEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

(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 |
| | £ | £ | £ | £ | £ | £ |
| 2a Income from Donations & Legacies | | | | | | |
| 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 | - | - | - | - | - | - |
| Total | 104,409 | 132,572 | 236,981 | 91,806 | 223,726 | 315,532 |
| 2b Income from Church Activities | | | | | | |
| Lettings | 12,320 | - | 12,320 | 28,118 | - | 28,118 |
| Internal organisations | - | 200 | 200 | - | 2,742 | 2,742 |
| Total | 12,320 | 200 | 12,520 | 28,118 | 2,742 | 30,860 |
| 2c Income from Fundraising Activities | | | | | | |
| 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 |
| Total | 3,153 | - | 3,153 | 13,058 | - | 13,058 |
| 2d Income from Investments | | | | | | |
| Bank & investment interest | 95 | 43 | 138 | 454 | 200 | 654 |
| 2e Other Income | | | | | | |
| 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 |
| Total | 5,695 | - | 5,695 | 4,835 | - | 4,835 |
| Total Income | 125,672 | 132,815 | 258,487 | 138,271 | 226,668 | 364,939 |

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2021

| 3. Analysis of Expenditure | | | | | |
|--|-------------------------|-----------------------|-----------------------|-----------------------|----------------|
| Note | Unrestricted Funds £ | Designated Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 £ |
| 3a Expenditure on Charitable Activities | | | | | |
| 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 |
| Total | 126,468 | 24,774 | 5,097 | 156,339 | 169,663 |
| Total Expenditure | 126,468 | 24,774 | 5,097 | 156,339 | 169,663 |

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 £ |
|------------------------|-------------------------------|
| Original Cost | |
| As @ 01 September 2020 | 247,154 |
| Additions in the year | 124,455 |
| As @ 31 August 2021 | <u>371,609</u> |
| Depreciation | |
| As @ 01 September 2020 | - |
| Depreciation charge | 24,774 |
| As @ 31 August 2021 | <u>24,774</u> |
| Net Book Value | |
| 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 | 8,186 | 200 | (170) | 8,216 |

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 | 56 | 125 |

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 £ |
|---------------------------------------|-------------------------|----------------|------------------|------------------|-------------------------|
| Unrestricted funds | | | | | |
| 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> |
| Designated funds | | | | | |
| 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> |
| Restricted funds | | | | | |
| 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> |
| Total Funds | <u>432,556</u> | <u>258,487</u> | <u>(156,339)</u> | <u>5,014</u> | <u>539,718</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 BARNLEY 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 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|----------------|
| 31/08/2021 | | | | |
| 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> |
| 31/08/2020 | | | | |
| 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> |

