

**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

Principal Office:	Emmanuel Methodist Church Huddersfield Road Barnsley S75 1DT
Registered Charity Number:	1185800
Trustees:	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
Chairperson:	Rev Claire Elizabeth Rawlinson
Treasurer:	Heather Sheila Hague
Secretary:	Richard William Caley
Principal Bankers:	HSBC 5 Market Hill Barnsley S70 2PY
Independent Examiner:	Angela Hayes Community Accountant BCVS Services Limited Priory Campus Pontefract Road Barnsley S71 5PN

THE METHODIST CHURCH BARNSELEY NORTH EAST

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2022

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 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, 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 BARNSELEY NORTH EAST

TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2022

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

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

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 BARNSELEY NORTH EAST

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 AUGUST 2022

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 At 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					
Income						
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
Total Income		159,483	-	59,996	219,479	258,487
Expenditure						
Expenditure of charitable activities	3a	155,568	24,774	54,520	234,862	156,339
Other expenditure	3b	5,950	-	-	5,950	-
Total Expenditure		161,518	24,774	54,520	240,812	156,339
Net Income/Expenditure		(2,035)	(24,774)	5,476	(21,333)	102,148
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
Total funds carried forward	15	124,932	322,061	73,817	520,810	539,718

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 BARNSELY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	4	322,061		346,835	
Investments	5	<u>26,625</u>	348,686	<u>26,573</u>	373,408
Current assets					
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	
Current liabilities					
Creditors amounts falling due within one year	8	<u>(850)</u>		<u>(850)</u>	
Net current assets			172,124		166,310
Net assets			<u>520,810</u>		<u>539,718</u>
Funds of the charity	15				
Unrestricted funds			124,932		126,821
Designated funds			322,061		346,835
Restricted funds			73,817		66,062
Total funds			<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

(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
	£	£	£	£	£	£
2a Income from Donations & Legacies						
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
Total	105,909	31,774	137,683	104,409	132,572	236,981
2b Income from Church Activities						
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
Total	36,504	28,169	64,673	12,320	200	12,520
2c Income from Fundraising Activities						
Social events & coffee mornings	13,596	-	13,596	1,744	-	1,744
Shop sales - Cudworth	720	-	720	1,409	-	1,409
Total	14,316	-	14,316	3,153	-	3,153
2d Income from Investments						
Bank & investment interest	186	53	239	95	43	138
2e Other Income						
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
Total	2,568	-	2,568	5,695	-	5,695
Total Income	159,483	59,996	219,479	125,672	132,815	258,487

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

3. Analysis of Expenditure

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2022 Total Funds £	2021 £
Note	£	£	£	£	£
3a Expenditure on Charitable Activities					
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
Total	155,568	24,774	54,520	234,862	156,339
3b Other Expenditure					
Contribution to pension fund deficit	5,950	-	-	5,950	-
Total Expenditure	161,518	24,774	54,520	240,812	156,339

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 BARNLEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

4. Tangible Fixed Assets

	Property Improvements £
Original Cost	
As @ 01 September 2021	371,609
Additions in the year	-
As @ 31 August 2022	<u>371,609</u>
Depreciation	
As @ 01 September 2021	24,774
Depreciation charge	<u>24,774</u>
As @ 31 August 2022	<u>49,548</u>
Net Book Value	
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 BARNSELEY 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 BARNSELEY 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
Total	8,216	1,896	(1,769)	(5,238)	3,105

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	340	56

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 BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2022

15. Movement in funds

	Opening balance £	Income £	Expenditure £	Transfers £	Closing balance £
Unrestricted funds					
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>
Designated funds					
Fixed Assets	346,835	-	(24,774)	-	322,061
	<u>346,835</u>	<u>-</u>	<u>(24,774)</u>	<u>-</u>	<u>322,061</u>
Restricted funds					
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>
Total Funds	<u>539,718</u>	<u>219,479</u>	<u>(240,812)</u>	<u>2,425</u>	<u>520,810</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 BARNLEY 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 £
31/08/2022				
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>
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>