

**THE METHODIST CHURCH  
BARNLEY NORTH EAST**

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2023

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THE METHODIST CHURCH BARNSELEY 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 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.

**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: 25 January 2024

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



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 A 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 BARNSELEY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022
	Note	£	£	£	£	£
<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>	<b>16</b>	<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 BARNSELEY 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>	16				
Unrestricted funds			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 BARNLEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

3. Analysis of Expenditure				2023	2022
Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total 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
Total	153,121	25,467	80,703	259,291	234,862
<b>3b Other Expenditure</b>					
Contribution to pension fund deficit	-	-	-	-	5,950
Total Expenditure	153,121	25,467	80,703	259,291	240,812

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.

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

**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
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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 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.

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2023

**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 BARNSELEY 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>	<u><b>520,810</b></u>	<u><b>225,995</b></u>	<u><b>(259,291)</b></u>	<u><b>-</b></u>	<u><b>487,514</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

**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 BARNLEY 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>