

**THE METHODIST CHURCH  
BARNLEY NORTH EAST**

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

**THE METHODIST CHURCH BARNSELY NORTH EAST**

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 31 AUGUST 2024**

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THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

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

The Trustees of The Methodist Church Barnsley North East submit their Annual Report and Financial Statements for the year ended 31 August 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

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

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

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

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

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

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

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

### **Charitable Objectives**

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

The advancement of:

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

### **Mission Statement**

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

### **Public Benefit**

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

### **Risk management**

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

### **Related parties**

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

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

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

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

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

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

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

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

## THE METHODIST CHURCH BARNSELEY NORTH EAST

### TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2024

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

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

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

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

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

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

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

We have continued to engage ecumenically where possible.

3 of the chapels have registered for Same Sex marriage.

#### **Policy on reserves**

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

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

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

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

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

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

## THE METHODIST CHURCH BARNSELEY NORTH EAST

### TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2024

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

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

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

### Policy for restricted funds

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

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

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

### Financial position

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

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

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

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

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

### Statement of Trustee responsibility

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

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

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

### Statement of disclosure to Independent Examiner

The Trustees certify that:

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

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

Signed on behalf of the Trustees:

Signed: 

Date: 5/2/25

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



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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *A Hayes*

Dated: *20/02/2025*

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



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

THE METHODIST CHURCH BARNSELY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

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

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

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

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

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

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSELEY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2024

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

Approved by the Trustees and signed on their behalf by:

Signed: *C Rawlinson*

Date: *5/2/25*

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

## 1. Accounting policies

### (a) Accounting convention

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

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

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

### (b) Going Concern Note

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

### (c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

### (d) Donated goods and services

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

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

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

### (e) Resources Expended

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

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

**(f) Tangible fixed assets**

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

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

**(g) Funds Structure**

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

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

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

**THE METHODIST CHURCH BARNSELY NORTH EAST**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**YEAR ENDED 31 AUGUST 2024**

**2. Analysis of Income**

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

3. Analysis of Expenditure

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 £
Note	£	£	£	£	£
<b>3a Expenditure on Charitable Activities</b>					
Missionary & charitable giving	810	-	-	810	751
Connexional funds	2,100	-	-	2,100	2,050
Circuit Assessment	90,260	-	-	90,260	86,380
Heating & Lighting	22,025	-	-	22,025	22,432
Insurance	7,512	-	-	7,512	8,440
Water rates	2,894	-	-	2,894	2,414
Repairs, maintenance & cleaning	22,971	-	-	22,971	16,905
Salaries	9 9,261	-	-	9,261	7,827
Admin expenses	3,565	-	-	3,565	3,088
Bank charges	63	-	-	63	233
Accountancy fee	900	-	-	900	900
NE Mission	1,081	-	920	2,001	2,076
Lunch club support	2,205	-	-	2,205	-
Internal organisations	-	-	3,352	3,352	5,946
Hemsworth Soft Play - salaries cost	9 -	-	-	-	38,427
Hemsworth Soft Play - other overheads	-	-	-	-	33,868
Depreciation	-	26,864	-	26,864	25,467
Other payments	2,928	-	679	3,607	2,087
Total	168,575	26,864	4,951	200,390	259,291
<b>3b Other Expenditure</b>					
	-	-	-	-	-
<b>Total Expenditure</b>	<b>168,575</b>	<b>26,864</b>	<b>4,951</b>	<b>200,390</b>	<b>259,291</b>

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

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

All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**4. Tangible Fixed Assets**

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

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

**5. Investments**

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

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

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



THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**7. Debtors**

	2024	2023
	£	£
Gift Aid due	5,250	5,250
Lettings and other accounts receivable	632	727
Insurance claim due	-	2,250
Prepayments (insurance)	4,244	4,199
	<u>10,126</u>	<u>12,426</u>

**8. Creditors**

	2024	2023
	£	£
Accountancy Fee	900	900
Other creditors	-	2,280
	<u>900</u>	<u>3,180</u>

**9. Staff costs and numbers**

	2024	2023
	£	£
Salaries Cost	9,261	42,654
Employer NI	-	1,833
Employer Pension Contribution	-	1,767
	<u>9,261</u>	<u>46,254</u>
Average number of staff employed	3	4

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

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

**11. Related party transactions**

During the year charity incurred assessment costs, payable to Barnsley Methodist Circuit, totalling £90,260 (2023: £86,380). The charity received 2 Mission Grants from Barnsley Methodist Circuit, to the total value of £1,000. There were no other transactions with any person or party closely related to a trustee, during this or the previous financial period.

**12. Land & buildings**

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

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

**THE METHODIST CHURCH BARNSELY NORTH EAST**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**YEAR ENDED 31 AUGUST 2024**

**13. Funds held by internal organisations**

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

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

**14. Funds held as custodian trustee**

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

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

**15. Independent Examination and accountancy services**

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

THE METHODIST CHURCH BARNLEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2024

**16. Movement in funds**

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

**THE METHODIST CHURCH BARNSELEY NORTH EAST**

**NOTES TO THE FINANCIAL STATEMENTS continued**

**YEAR ENDED 31 AUGUST 2024**

**17. Funds transfers**

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

**18. Analysis of assets between funds**

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