

**THE METHODIST CHURCH
BARNLEY NORTH EAST**

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2025

THE METHODIST CHURCH BARNSELY NORTH EAST

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2025

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THE METHODIST CHURCH BARNSELY NORTH EAST

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

TRUSTEES' REPORT

YEAR ENDED 31 AUGUST 2025

The Trustees of The Methodist Church Barnsley North East submit their Annual Report and Financial Statements for the year ended 31 August 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102) "Accounting and Reporting by Charities" issued in 2019, in preparing the Annual Report and Financial Statements of the Charity.

The Methodist Church Barnsley North East was registered with the Charity Commission on 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 five churches serving the communities of Hemsworth, Brierley, Monk Bretton, Staincross/Mapplewell, and Ryhill.

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

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

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

Charitable Objectives

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

The advancement of:

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

Mission Statement

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

Public Benefit

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

Risk management

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

Related parties

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

Activities and achievements during the financial year

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

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

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

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

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

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

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

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

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

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

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

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

We have continued to engage ecumenically where possible.

3 of the chapels have registered for Same Sex marriage.

Policy on reserves

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

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

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

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

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

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

TRUSTEES' REPORT continued

YEAR ENDED 31 AUGUST 2025

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

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

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

Policy for restricted funds

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

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

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

Financial position

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

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

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

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

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

Statement of Trustee responsibility

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

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

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

Statement of disclosure to Independent Examiner

The Trustees certify that:

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

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

Signed on behalf of the Trustees:

Signed: 

Date: 5/2/26

Rev Andrew Atkins, Chair of the Trustees

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

Signed: *A Hayes* Dated: *05/02/2026*.

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



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

THE METHODIST CHURCH BARNSELY NORTH EAST

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2025

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

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

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

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

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

All other prior year income and expenditure is unrestricted.

THE METHODIST CHURCH BARNSELEY NORTH EAST

BALANCE SHEET

AS AT 31 AUGUST 2025

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

Approved by the Trustees and signed on their behalf by:

Signed:  Date: 5/12/26

Rev Andrew Atkins, Chair of the Trustees

1. Accounting policies

(a) Accounting convention

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

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

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

(b) Going Concern Note

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

(c) Incoming resources

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

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

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

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

Investment income is earned from holding assets for investment purposes.

(d) Donated goods and services

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

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

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

(e) Resources Expended

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

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

(f) Tangible fixed assets

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

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

(g) Funds Structure

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

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

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

THE METHODIST CHURCH BARNSELY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

2. Analysis of Income

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

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

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

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

All other prior year expenditure is unrestricted.

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

4. Tangible Fixed Assets

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

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

5. Investments

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

6. Cash at bank and in hand

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

7. Debtors

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

8. Creditors

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

9. Staff costs and numbers

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

Average number of staff employed	3	4
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10. Trustees' remuneration, benefits and expenses

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

11. Related party transactions

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

12. Land & buildings

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

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

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

13. Funds held by internal organisations

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

	31/08/2025 £	31/08/2024 £
Balance brought forward	-	213
Offerings/Gifts received for external organisations	4,646	3,547
Offerings/Gifts passed on to external organisations	(4,481)	(3,760)
Balance carried forward	<u>165</u>	<u>-</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 £925 (2024: £900).

THE METHODIST CHURCH BARNSELEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

16. Movement in funds

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

THE METHODIST CHURCH BARNLEY NORTH EAST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 AUGUST 2025

17. Funds transfers

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

18. Analysis of assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
31/08/2025				
Tangible Fixed Assets	-	267,228	-	267,228
Investments	27	-	30,060	30,087
Current Assets	128,451	-	24,164	152,615
Current Liabilities	(2,175)	-	-	(2,175)
	<u>126,303</u>	<u>267,228</u>	<u>54,224</u>	<u>447,755</u>
31/08/2024				
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>