

LINDLEY METHODIST CHURCH

England & Wales - Charity number 1129166

Details

Status Registered

Legal form Previously excepted

Registered 2009-04-16

Register [View on the Charity Commission register](#)

Contact

Address Lindley Methodist Church
East Street
Huddersfield
HD3 3ND

Phone 07775 237364

Email office@lindleymethodist.org

Website www.lindleymethodist.org

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: Worship and prayer, learning about the Gospel and developing their knowledge and faith in Jesus
Provision of pastoral care for people living in our community
Wide range of regular Community activities, Scout, Guides, Lunch Groups, Playgroup, Out of School Clubs, Keep Fit, Ladies and Mens Choirs, Coffee mornings

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£160,459	£152,952	-	-
2024-08-31	£156,901	£149,493	-	-
2023-08-31	£152,219	£150,259	-	-
2022-08-31	£144,679	£125,632	-	-
2021-08-31	£115,692	£125,556	-	-

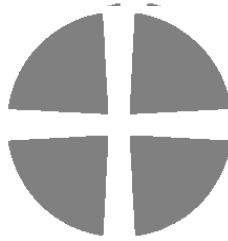
Trustees

Name	Role	Appointed
Rev Susan Barbara Taylor	Chair	2019-09-01
Adam Bruce Swallow		2015-03-01
David Blakeborough		2018-05-01
Elizabeth Vere		2022-05-01
Gifford Brown		2025-05-01
Glenys Vere		2021-05-01
Liz Froom		2016-09-01
Peter Nicholas Wimpenny		2025-05-01
Sam McNeil		2025-05-01
Stuart Andrew Rudd		2022-09-27
Stuart Lee		2022-05-01
Susan O'Neill		2019-05-01

LINDLEY METHODIST CHURCH

England & Wales - Charity number 1129166

Accounts



THE METHODIST CHURCH

REPORT AND ACCOUNTS

for the year ended 31 August 2025

Lindley Methodist Church

Registered Charity - 1129166

Huddersfield Circuit

No. 27/35

Minister

Reverend Sue Taylor

**Church
Stewards**

Sue O'Neill

Liz Froom

Linda Bairstow

Gifford Brown

Nic Wimpenny

Lindley Methodist Church

Trustees Annual Report on Finance and Governance

The Charity's annual report and accounts for the year ended 31 August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Lindley Methodist Church

Registration Charity Number: 1129166

Date of Registration: 16th April 2009

Address: East Street, Lindley, Huddersfield HD3 3ND

The members of the Lindley Methodist Church Council are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting.

Treasurer: Mr Stuart Rudd

Independent examiner: Mr Timothy Wilkes

Investment Bankers: Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Lindley Methodist Church

Aims and Organisations:

The vision statement of Lindley Methodist Church (LMC) is to be “Open to Jesus and Open to People”.

We are committed to enabling as many people as possible to worship and take part in the active life and fellowship of our church and through this engagement to become active members of our church community.

The LMC Church Council (CC) maintains an overview of all the activities of the Church ensuring they encourage the full participation of all members in the life of the church and that in particular the worship, fellowship and groups of the church are open to all and actively encourage those outside the church to become involved in LMC.

In planning the activities of LMC for the year the CC understands the formal requirement to ensure the Charity Commission Guidance on the advancement of religion is considered. In particular the Church Council, following our guiding principle of Open to Jesus, Open to People, seeks to enable the public and in particular those who live in our neighbourhood to live out their faith as part of our church community through:

- Worship and prayer – learning about the Gospel and developing their knowledge and faith in Jesus
- Provision of pastoral care for people living in our community
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of both our Church and the Church Centre.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshipping God through prayer, song, and other acts of worship

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, Junior church (for children), Minor Prophets (for young people), courses and small groups.

The resourcing of Pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit:

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management:

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Following the Methodist Church CPD, members of the Church Council (CC) are trustees of the charity. The Church Council is made up of senior office holders of the charity (elected to their office), and further elected members without other offices.

The Church Council is responsible for making decisions on all matters of general concern and importance including deciding how the funds of Lindley Methodist Church (LMC) are to be spent. It meets three or four times each year, and a General Church Meeting, for the whole congregation, is held annually. The work of the Church Council is wide ranging and, as such, church life is dealt with on a day-to-day basis by a number of constituted sub-committees which in turn report back to Church Council on a regular basis.

The Church Council is also responsible for the servicing and maintenance of the LMC Centre situated on the same site as the church building, and the grounds and graveyard on this site too. A dedicated Resources Committee is responsible for these day-to-day activities.

Trustee training:

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions.

Related Parties:

The Church is part of the Huddersfield Circuit which is part of the West Yorkshire District and is also accountable to the Methodist Conference.

The internal organisations linked to the church and reporting to Church Council are:-

(A) Groups holding separate Bank Accounts

- Wednesday Fellowship
- Supper Club
- Walking Group

(B) Groups not having separate finances

- Coffee Stop
- Toddlers
- Bible Study Groups
- Keep Fit

In addition, the Church reaches out to the community through provision of space within its buildings and these range from single use for parties to regular multi-room users. These groups include:

- Beavers, Cubs, Scouts, Explorers, Brownies, Guides
- Gledholt Male Voice Choir
- Headway
- Imperial Quilters
- Huddersfield Youth Choirs (Junior section of Huddersfield Choral Society)
- Lindley Pre-School Group
- Lindley Out Of School Club
- Marsh Ladies Choir
- Mini First Aid
- Baby Massage
- Sing and Sign
- Voluntary Ambulance Service

Comments specific to 2024 – 2025

The Financial year 2024-2025 has seen continued growth in the use of our Church Centre, with lettings continuing to increase through a lot of hard work by the teams involved. Continued building improvements to the rooms used for lettings have been carried out these last twelve months.

The Church continues to be fully open for Services, together with Zoom attendances for those who are unable to attend in person. We continue to participate and host Community events, with a Heritage weekend and Scarecrow Festival attracting all church groups to participate and brings to our Church some awareness from residents locally. Additionally, our monthly Marketplace, held on the first Saturday of the month, successfully attracts those who might not usually attend a Service.

The Welcome Space initiative (formerly Warm space) ran successfully during the past winter and is planned to continue this coming winter from November 2025 through to March 2026.

As ever, we do need volunteers to help run various events and we ask Church members to be aware of this and encourage their valuable support.

Risk Management:

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is actively monitored and compared with the approved annual budget on a four-monthly basis and is reported to the Resources Committee and Church Council to identify trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding:

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm. Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

Reserves Policy:

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

Lindley Methodist Church					Church No	27/35
Statement of Financial Activities (SOFA) for the year ended 31 August 2025						
	Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£
Income						
1 Offerings	4	41,396				41,396
2 Donations and Grants	4	8,715		3,320		12,035
3 Gift aid	4	10,811				10,811
4 Interest and investment income	5	1,286				1,286
5 Rental Income	6	69,402				69,402
6 Internal organisations	7	20,803				20,803
7 Other charitable income	8	4,726				4,726
8 Total income		157,139	-	3,320	-	160,459
Expenditure						
9 Circuit assessment or share		38,441				38,441
9.1 Salaries	11	21,539				21,539
10 Donations and Grants	20	2,782		3,320		6,102
11 Property maintenance	12	35,240				35,240
12 Insurance, Utilities, etc.	13	21,217				21,217
13 Depreciation		-				-
14 Office expenses	14	1,816				1,816
15 Other expenditure	15	9,984				9,984
16 Internal organisations		18,614				18,614
17 Total charitable expenditure		149,632	-	3,320	-	152,952
18 Gains/(losses) on monetary investments	17	1,386				1,386
19 Gains/(losses) on investment properties						-
20 Net income/(expenditure)		8,893	-	-	-	8,893
21 Transfers between funds						-
22 Other gains/(losses)						-
23 Net movement in funds		8,893	-	-	-	8,893
24 Total funds brought forward		94,362				94,362
25 Total funds carried forward		103,255	-	-	-	103,255

Lindley Methodist Church					Church No	27/35
Statement of Financial Activities (SOFA) for the year ended 31 August 2024						
	Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£
Income						
1 Offerings	4	43,410				43,410
2 Donations and Grants	4	4,161		2,652		6,813
3 Gift aid	4	9,409				9,409
4 Interest and investment income	5	1,526				1,526
5 Rental Income	6	69,667				69,667
6 Internal organisations	7	19,170				19,170
7 Other charitable income	8	5,277				5,277
8 Total income		152,621	-	2,652	-	155,273
Expenditure						
9 Circuit assessment or share		38,441				38,441
9.1 Salaries	11	20,001				20,001
10 Donations and Grants	20	1,850		2,652		4,502
11 Property maintenance	12	37,410				37,410
12 Insurance, Utilities, etc.	13	19,826				19,826
13 Depreciation		-				-
14 Office expenses	14	1,388				1,388
15 Other expenditure	15	9,814				9,814
16 Internal organisations		18,110				18,110
17 Total charitable expenditure		146,841	-	2,652	-	149,493
18 Gains/(losses) on monetary investments	17	1,629				1,629
19 Gains/(losses) on investment properties						-
20 Net income/(expenditure)		7,409	-	2,652	-	7,409
21 Transfers between funds						-
22 Other gains/(losses)						-
23 Net movement in funds		7,409	-	-	-	7,409
24 Total funds brought forward		86,953				86,953
25 Total funds carried forward		94,362	-	-	-	94,362

Balance Sheet as at 31 August 2025

	Notes to the Accounts	General Fund (Unrestricted)	Designated, Restricted and Endowment Funds	Totals 2025	Totals 2024
Fixed Assets		£	£	£	£
Church building and other property				0	0
Investment properties				0	0
Investments				0	0
Total fixed assets		0		0	0
Current Assets					
Debtors and prepayments	17	11,791		11,791	11,298
Loans by the Churches				0	0
Investments with TMCP	17	35,558		35,558	35,539
Central Finance Board Deposits	17	32,262		32,262	20,895
Cash at Bank and in hand	17	35,247		35,247	41,386
Total current assets		114,857		114,857	109,118
Current liabilities					
Creditors and Accruals	18	2,603		2,603	1,765
Building Provision	18	9,000		9,000	12,991
Grants payable within 2024-25					
Total current liabilities		11,603		11,603	14,756
Net current assets/liabilities		103,255		103,255	94,362
Total assets less current liabilities		103,255		103,255	94,362
Long term liabilities (due after more than one year)					
Grants payable after 2024-25					
Net assets		103,255	0	103,255	94,362
Funds of the Church					
General Fund (Unrestricted)		103,255		103,255	94,362
Designated Funds (Unrestricted)			0		
Restricted Funds			0		
Endowment Funds			0		
Total Funds		103,255	0	103,255	94,362

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds as listed. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

As fixed assets belong to the Trustees for Methodist Church Purposes and are not owned by the local church, fixed assets have not been denoted separately on the church's balance sheet.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long-term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices at the financial year end.

Creditors

Creditors include outstanding items relating to utilities and suppliers.

Lindley Methodist Church

4. Donations and Legacies

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Collections	41,396		41,396	43,410
Donations	3,598		3,598	3,161
Grants	1,000		1,000	1,000
Legacies	4,118		4,118	-
Special Collections including Welcome Centre		3,320	3,320	2,652
Gift Aid	10,811		10,811	9,409
Total	60,922	3,320	64,242	59,632

5. Investment income

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
TMCP	1,286		1,286	1,526
Total	1,286		1,286	1,526

6. Other trading activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Lettings	69,402		69,402	69,667
Total	69,402		69,402	69,667

7. Other

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Internal Organisations	20,803		20,803	19,170
Total	20,803		20,803	19,170

8. Charitable activities

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Fundraising - Market Place	2,651		2,651	2,610
Fairtrade	2,001		2,001	2,427
Other charitable income	74		74	240
Total	4,726		4,726	5,277

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
TOTALS	157,139	3,320	160,459	155,273

Lindley Methodist Church

	2024/25	2023/24
9. Payment to Trustees		
There were no payments to Trustees	£ Nil	£ Nil
10. Fees for examination or audit of the accounts		
There were no payments to the independent examiner or for accountancy advice	£ Nil	£ Nil
11. Paid employees		
Staff Costs paid during the year were:		
Gross wages, salaries and benefits in kind	£ 21,107	£ 19,569
Employer's National Insurance costs	£ 0	£ 0
Pension costs	£ 432	£ 432
Total staff costs	£ 21,539	£ 20,001
Average number of part time employees during the year	3	3
12. Property Maintenance		
Building Repairs and Maintenance	£ 12,327	£ 15,953
Gardening	£ 5,580	£ 6,441
Cleaning and Trade Waste	£ 17,333	£ 15,016
Total Property Maintenance Costs	£ 35,240	£ 37,410
13. Insurance, Utilities, etc.		
Insurance	£ 4,939	£ 4,822
Electricity	£ 6,148	£ 3,593
Gas	£ 7,966	£ 8,769
Water	£ 2,163	£ 2,641
Total Insurance and Utilities Costs	£ 21,217	£ 19,826
14. Office Expenses		
Printing, Stationery, Computer	£ 1,097	£ 649
Telephone, Broadband, Mobile	£ 719	£ 739
Total Insurance and Utilities Costs	£ 1,816	£ 1,388
15. Other Expenditure		
Equipment	£ 327	£ 2,015
Outreach, Publicity, Licences	£ 2,649	£ 2,757
Fairtrade / Ethical Goods	£ 1,755	£ 2,379
Pastoral Expenses	£ 894	£ 1,147
Land Sale Costs	£ 4,196	£ 1,190
Sundry Expenses	£ 139	£ 319
Bank Charges	£ 23	£ 7
Total Other Expenditure	£ 9,984	£ 9,814

Lindley Methodist Church

16. Tangible Fixed Assets

Cost or valuation nil

17. Investments

The funds are held by TMCP within three investments (Trustees Interest Fund, Managed Mixed Fund, Trust Income Fund). Interest is credited to the church's current account periodically. The investments are revalued monthly and changes in investment values are recorded below. These are regarded as medium- and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by Methodist Conference.

Analysis of investment movements

Change in investment values

	2024/25	2023/24
Carrying (market) value at beginning of year	£ 56,434	£ 34,805
Add: additions to investments at cost	£ 10,000	£ 20,000
Less: disposals at carrying value	£ -	£ -
Net gain/(loss) on revaluation	£ 1,386	£ 1,629
Carrying (market) value at end of year	£ 67,820	£ 56,434

Analysis of current assets

Pre-paid assessments	£ 9,610	£ 9,610
Accrued income	£ -	£ -
Prepayments	1,650	1,640
Debtors	£ 531	£ 48
Total debtors and prepayments	£ 11,791	£ 11,298

Analysis of cash at bank

Bank balance held by Cooperative Bank	£ 29,903	£ 37,149
Bank balances of Internal groups	£ 5,344	£ 4,237
Bank balance held by TMCP	£ 35,558	£ 35,539
Bank balance held by CFB	£ 32,262	20,895
Petty cash	£ -	£ -
Total cash and bank	£ 103,067	£ 97,820

Lindley Methodist Church

18. Analysis of current liabilities and long-term creditors

	2024/25	2023/24
Trade Creditors	£ 1,165	£ 779
Accruals	£ 1,438	£ 986
Building Provision	£ 9,000	£ 12,991
Total Current Liabilities	£ 11,603	£ 14,756

19. Capital commitments and contingent liabilities

At the 31st August 2025, the Church had no capital commitments
 No contingent liabilities were identified as at 31st August 2025

20. Money received and passed on to external organisations (held as Restricted Funds)

Balance brought forward from last year	£ 0	£ 0
Offerings received	£ 3,320	£ 2,652
Offerings passed on to External organisations	£ 3,320	£ 2,652
Balance carried forward	£ 0	£ 0

Appendix

Trustees (as at 31st August 2025)

- David Blakeborough
- Gifford Brown
- Liz Froom
- Stuart Lee
- Sam McNeil
- Sue O'Neill
- Sheena Rudd
- Stuart Rudd
- Adam Swallow
- Sue Taylor
- Glenys Vere
- Liz Vere
- Nic Wimpenny

Name of Church

Lindley Methodist Church No 27/35

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2025 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of Treasurer  Date... 8/10/2025

Name and address of Treasurer: Mr Stuart Rudd
46 Manor Heath Road
Halifax
West Yorkshire
HX3 0BE

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 were presented to the meeting of the Church trustees held on 17/2/2026

Signature of the Chair of the meeting:  Date... 17/2/2026

Name of the Chair of the meeting:

Independent Examiner's Report to the Trustees of Lindley Methodist Church - Charity Number 1129166

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lindley Methodist Church for the year ended 31 August 2025. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Name of Church Lindley Methodist Church No 27/35

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do 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
- the trustees' annual report is not consistent with the accounts

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

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner T.J. Wilkes Date 13/1/2026

Name of independent examiner: Mr Timothy Wilkes

Relevant professional qualification of independent examiner: Retired accountant (ACA)

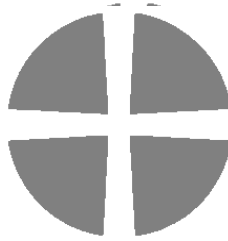
Name of firm (where appropriate):

Address: 87 New Laithe Hill, Newsome, Huddersfield, HD4 6RF

LINDLEY METHODIST CHURCH

England & Wales - Charity number 1129166

Accounts



THE METHODIST CHURCH

REPORT AND ACCOUNTS

for the year ended 31 August 2024

Lindley Methodist Church

Registered Charity - 1129166

Huddersfield Circuit

No. 27/35

Minister

Reverend Sue Taylor

**Church
Stewards**

Hilary Wilson

Ann Emery

Liz Froom

Linda Bairstow

Sue O'Neill

Nic Wimpenny

Lindley Methodist Church

Trustees Annual Report on Finance and Governance

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Lindley Methodist Church

Registration Charity Number: 1129166

Date of Registration: 16th April 2009

Address: East Street, Lindley, Huddersfield HD3 3ND

The members of the Lindley Methodist Church Council are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting.

Treasurer: Mr Stuart Rudd

Independent examiner: Mr Timothy Wilkes

Investment Bankers: Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Lindley Methodist Church

Aims and Organisations:

The vision statement of Lindley Methodist Church (LMC) is to be “Open to Jesus and Open to People”.

We are committed to enabling as many people as possible to worship and take part in the active life and fellowship of our church and through this engagement to become active members of our church community.

The LMC Church Council (CC) maintains an overview of all the activities of the Church ensuring they encourage the full participation of all members in the life of the church and that in particular the worship, fellowship and groups of the church are open to all and actively encourage those outside the church to become involved in LMC.

In planning the activities of LMC for the year the CC understands the formal requirement to ensure the Charity Commission Guidance on the advancement of religion is considered. In particular the Church Council, following our guiding principle of Open to Jesus, Open to People, seeks to enable the public and in particular those who live in our neighbourhood to live out their faith as part of our church community through:

- Worship and prayer – learning about the Gospel and developing their knowledge and faith in Jesus
- Provision of pastoral care for people living in our community
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of both our Church and the Church Centre.

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshipping God through prayer, song, and other acts of worship

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, Junior church (for children), Minor Prophets (for young people), courses and small groups.

The resourcing of Pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit:

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management:

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Following the Methodist Church CPD, members of the Church Council (CC) are trustees of the charity. The Church Council is made up of senior office holders of the charity (elected to their office), and further elected members without other offices.

The Church Council is responsible for making decisions on all matters of general concern and importance including deciding how the funds of Lindley Methodist Church (LMC) are to be spent. It meets three or four times each year, and a General Church Meeting, for the whole congregation, is held annually. The work of the Church Council is wide ranging and, as such, church life is dealt with on a day-to-day basis by a number of constituted sub-committees which in turn report back to Church Council on a regular basis.

The Church Council is also responsible for the servicing and maintenance of the LMC Centre situated on the same site as the church building, and the grounds and graveyard on this site too. A dedicated Resources Committee is responsible for these day-to-day activities.

Trustee training:

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions.

Related Parties:

The Church is part of the Huddersfield Circuit which is part of the West Yorkshire District and is also accountable to the Methodist Conference.

The internal organisations linked to the church and reporting to Church Council are:-

(A) Groups holding separate Bank Accounts

- Wednesday Fellowship
- Supper Club
- Walking Group

(B) Groups not having separate finances

- Coffee Stop
- Toddlers
- Bible Study Groups
- Keep Fit

In addition, the Church reaches out to the community through provision of space within its buildings and these range from single use for parties to regular multi-room users. These groups include:

- Beavers, Cubs, Scouts, Explorers, Brownies, Guides
- Gledholt Male Voice Choir
- Headway
- Imperial Quilters
- Huddersfield Youth Choirs (Junior section of Huddersfield Choral Society)
- Lindley Pre-School Group
- Lindley Out Of School Club
- Marsh Ladies Choir
- Mini First Aid
- Baby Massage
- Sing and Sign
- Voluntary Ambulance Service

Comments specific to 2023 – 2024

The Financial year 2023-2024 has been a year of revaluation including the reappointment of our current Minister for the next 4 years. There has continued to be a lot of consideration and thought regarding income and expenditure due to the continued high price of energy and the cost-of-living crisis. However, lettings have continued to increase, through a lot of hard work by the team responsible and this has helped reduce the impact of other costs.

The Church has continued to be fully open for services but has also continued using Zoom to stream the services which has proved a real benefit to some who either cannot attend in person or who would rather use this remote system. The installation of up-to-date TV screens and microphones in church and the lounge area has enhanced the worship experience both for those participating in the live in church services and also those accessing the services on Zoom. In addition, the screens have proved beneficial for tenants such as the choirs and other community groups who meet in church. Our local schools have found this an asset.

Church groups continue both to meet in person and on Zoom.

The Church continues to participate in community events including the Heritage weekend and the local Scarecrow festival.

The Monthly community “Marketplace” involving various ethical stalls, prayer opportunities, re-cycling of products and refreshments, continues to be a success with increasing numbers of people not directly involved with the Church. There is increasing support for our Fair Trade stall from our local community.

Having received a Bronze Level Eco award last year, Church is very mindful of the need to consolidate and build on this, in the face of the worsening climate emergency and our responsibility to future generations and God's creation. The Eco energy report has been completed and suggestions are being considered in line with our financial situation. We hope to be able to apply for our Silver award within the next year.

Church responded to the cost-of living and energy price crisis again by participating in the Warm Space initiative from November 2023 through to the end of March 2024, offering hot drinks, soup and light refreshments on Thursday afternoons. This was well received and the Church will participate again, now called Welcome Space, in this venture November 2024 to March 2025. The day has been changed to a Wednesday as our local village Library is shut on a Wednesday meaning new and different attendees popped in.

Along with many other churches, filling all the posts continues to be a challenge, but up to now we have achieved what is needed to maintain the functioning at all levels, thanks to the great commitment of all those involved.

Risk Management:

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding:

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm. Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

Reserves Policy:

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£
Income						
1 Offerings	4	43,410				43,410
2 Donations and Grants	4	4,161		2,652		6,813
3 Gift aid	4	9,409				9,409
4 Interest and investment income	5	2,422				2,422
5 Rental Income	6	69,667				69,667
6 Internal organisations	7	19,170				19,170
7 Other charitable income	8	5,277				5,277
8 Total income		153,516	-	2,652	-	156,168
Expenditure						
9 Circuit assessment or share		38,441				38,441
9.1 Salaries	11	20,001				20,001
10 Donations and Grants	20	1,850		2,652		4,502
11 Property maintenance	12	37,410				37,410
12 Insurance, Utilities, etc.	13	19,826				19,826
13 Depreciation		-				-
14 Office expenses	14	1,388				1,388
15 Other expenditure	15	9,814				9,814
16 Internal organisations		18,110				18,110
17 Total charitable expenditure		146,841	-	2,652	-	149,493
18 Gains/(losses) on monetary investments	17	734				734
19 Gains/(losses) on investment properties						-
20 Net income/(expenditure)		7,409	-	-	-	7,409
21 Transfers between funds						-
22 Other gains/(losses)						-
23 Net movement in funds		7,409	-	-	-	7,409
24 Total funds brought forward		86,953				86,953
25 Total funds carried forward		94,362	-	-	-	94,362

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£
Income						
1 Offerings	4	47,243				47,243
2 Donations and Grants	4	4,396		2,273		6,668
3 Gift aid	4	10,149				10,149
4 Interest and investment income	5	995				995
5 Rental Income	6	61,578				61,578
6 Internal organisations	7	20,620				20,620
7 Other charitable income	8	4,965				4,965
8 Total income		149,947	-	2,273	-	152,219
Expenditure						
9 Circuit assessment or share		43,247				43,247
9.1 Salaries	11	18,185				18,185
10 Donations and Grants	19	1,799		2,273		4,072
11 Property maintenance	12	29,529				29,529
12 Insurance, Utilities, etc.	13	17,520				17,520
13 Depreciation		-				-
14 Office expenses		1,200				1,200
15 Other expenditure	14	17,732				17,732
16 Internal organisations		18,353				18,353
17 Total charitable expenditure		147,566	-	2,273	-	149,838
18 Gains/(losses) on monetary investments		(421)				(421)
19 Gains/(losses) on investment properties						-
20 Net income/(expenditure)		1,960	-	0	-	1,960
21 Transfers between funds						-
22 Other gains/(losses)						-
23 Net movement in funds		1,960	-	0	-	1,960
24 Total funds brought forward		84,994				84,994
25 Total funds carried forward		86,953	-	0	-	86,953

Balance Sheet as at 31 August 2024

	Notes to the Accounts	General Fund (Unrestricted)	Designated, Restricted and Endowment Funds	Totals 2024	Totals 2023
		£	£	£	£
Fixed Assets					
Church building and other property				0	
Investment properties				0	
Investments				0	
Total fixed assets		0		0	0
Current Assets					
Debtors and prepayments	17	11,298		11,298	12,173
Loans by the Churches				0	0
Investments with TMCP	17	35,539		35,539	34,805
Central Finance Board Deposits	17	20,895		20,895	0
Cash at Bank and in hand	17	41,386		41,386	51,599
Total current assets		109,118		109,118	98,578
Current liabilities					
Creditors (due < 1 year) and Provisions	18	14,756		14,756	11,625
Grants payable within 2023-24					
Total current liabilities		14,756		14,756	11,625
Net current assets/liabilities		94,362		94,362	86,953
Total assets less current liabilities		94,362		94,362	86,953
Long term liabilities (due after more than one year)					
Grants payable after 2023-24					
Net assets		94,362	0	94,362	86,953
Funds of the Church					
General Fund (Unrestricted)		94,362		94,362	86,953
Designated Funds (Unrestricted)			0		
Restricted Funds			0		
Endowment Funds			0		
Total Funds		94,362	0	94,362	86,953

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds as listed. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

As fixed assets belong to the Trustees for Methodist Church Purposes and are not owned by the local church, fixed assets have not been denoted separately on the church's balance sheet.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long-term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices at the financial year end.

Creditors

Creditors include outstanding items relating to utilities and suppliers.

Lindley Methodist Church

4. Donations and Legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Collections	43,410		43,410	47,243
Gift Aid	9,409		9,409	10,149
Special Collections including Welcome Centre		2,652	2,652	1,270
Legacies			-	-
Donations	3,161		3,161	2,696
Grants	1,000		1,000	1,700
Total	56,980	2,652	59,632	64,061

5. Investment income

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Central Finance Board / TMCP	2,422		2,422	995
Total	2,422		2,422	995

6. Other trading activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Lettings	69,667		69,667	61,578
Total	69,667		69,667	61,578

7. Other

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Internal Organisations	19,170		19,170	20,620
Total	19,170		19,170	20,620

8. Charitable activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Fund Raising - Market Place	2,610		2,610	2,171
Fairtrade	2,427		2,427	2,528
Other charitable income	240		240	266
Total	5,277		5,277	4,965

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
TOTALS	153,516	2,652	156,168	152,219

Lindley Methodist Church

9. Payment to Trustees

There were no payments to Trustees

2023/24	2022/23
£ Nil	£ Nil

10. Fees for examination or audit of the accounts

There were no payments to the independent examiner or for accountancy advice

£ Nil	£ Nil
-------	-------

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£ 19,569	£ 17,825
----------	----------

Employer's National Insurance costs

£ 0	£ Nil
-----	-------

Pension costs

£ 432	£ 360
-------	-------

Total staff costs

£ 20,001	£ 18,185
----------	----------

Average number of part time employees during the year

3	3
---	---

12. Property Maintenance

Building Repairs and Maintenance

£ 15,953	£ 13,642
----------	----------

Gardening

£ 6,441	£ 3,719
---------	---------

Cleaning and Trade Waste

£ 15,016	£ 12,168
----------	----------

Total Property Maintenance Costs

£ 37,410	£ 29,529
----------	----------

13. Insurance, Utilities, etc.

Insurance

£ 4,822	£ 4,510
---------	---------

Electricity

£ 3,593	£ 2,521
---------	---------

Gas

£ 8,769	£ 8,671
---------	---------

Water

£ 2,641	£ 1,819
---------	---------

Total Insurance and Utilities Costs

£ 19,826	£ 17,520
----------	----------

14. Office Expenses

Printing, Stationery, Computer

£ 649	£ 581
-------	-------

Telephone, Broadband, Mobile

£ 739	£ 619
-------	-------

Total Insurance and Utilities Costs

£ 1,388	£ 1,200
---------	---------

15. Other Expenditure

Equipment

£ 2,015	£ 11,585
---------	----------

Outreach, Publicity, Licences

£ 2,757	£ 2,511
---------	---------

Fairtrade / Ethical Goods

£ 2,379	£ 2,812
---------	---------

Pastoral Expenses

£ 1,147	£ 728
---------	-------

Land Sale Costs

£ 1,190	
---------	--

Sundry Expenses

£ 319	£ 97
-------	------

Bank Charges

£ 7	
-----	--

Total Other Expenditure

£ 9,814	£ 17,732
---------	----------

Lindley Methodist Church

16. Tangible Fixed Assets

Cost or valuation nil

17. Investments

The funds are held by TMCP within three investments (Trustees Interest Fund, Managed Mixed Fund, Trust Income Fund). Interest is credited to the church's current account periodically. The investments are revalued monthly and changes in investment values are recorded below.

These are regarded as medium- and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by Methodist Conference.

Analysis of investment movements

Change in investment values

	2023/24	2022/23
Carrying (market) value at beginning of year	£ 34,805	£ 35,226
Add: additions to investments at cost	£ 20,000	£ -
Less: disposals at carrying value	£ -	£ -
Net gain/(loss) on revaluation	£ 734	£ (421)
Carrying (market) value at end of year	£ 55,539	£ 34,805

Analysis of current assets

Pre-paid assessments	£ 48	£ 540
Accrued income	£ -	£ -
Debtors & Prepayments	£ 11,250	£ 11,633
Total debtors and prepayments	£ 11,298	£ 12,173

Analysis of cash at bank

Bank balance held by Cooperative Bank	£ 37,149	£ 47,372
Bank balances of Internal groups	£ 4,237	£ 4,227
Bank balance held by TMCP	£ 35,539	£ 34,805
Bank balance held by CFB	£ 20,895	
Petty cash	£ -	£ -
Total cash and bank	£ 97,820	£ 86,405

Lindley Methodist Church

18. Analysis of current liabilities and long-term creditors

	2023/24	2022/23
Trade Creditors	£ 779	£ 1,895
Accruals	£ 986	£ 0
Building Provision	£ 12,991	£ 9,730
Total Current Liabilities	£ 14,756	£ 11,625

19. Capital commitments and contingent liabilities

At the 31st August 2024 the Church has no capital commitments
 No contingent liabilities were identified as at 31st August 2024

20. Money received and passed on to external organisations (held as Restricted Funds)

Balance brought forward from last year	£ 0	£ 0
Offerings received	£ 2,652	£ 2,273
Offerings passed on to External organisations	£ 2,652	£ 2,273
Balance carried forward	£ 0	£ 0

Appendix

Trustees (as at 31st August 2024)

- Linda Bairstow
- David Blakeborough
- Ann Emery
- Katie Fairbank
- Liz Froom
- Stuart Lee
- Sue O'Neill
- Sheena Rudd
- Stuart Rudd
- Adam Swallow
- Sue Taylor
- Glenys Vere
- Liz Vere
- Hilary Wilson
- Nic Wimpenny

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of Treasurer Stuart Lee Date 31/10/2024

Name and address of Treasurer: Mr Stuart Rudd
46 Manor Heath Road
Halifax
West Yorkshire
HX3 0BE

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the meeting of the Church trustees held on 21st January 2025.

Signature of the Chair* of the meeting: Stuart Lee Date 21/1/2025

Name of the Chair of the meeting: Mr Stuart Lee

*Revd Sue Taylor was on compassionate leave at the time of the meeting and unable to chair. Stuart Lee, who is one of the church trustees, chaired the meeting in her absence.

**Independent Examiner's Report to the Trustees of
Lindley Methodist Church - Charity Number 1129166**

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lindley Methodist Church for the year ended 31 August 2024. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Name of Church Lindley Methodist Church No 27/35

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do 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
- the trustees' annual report is not consistent with the accounts

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

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner T. J. Wilkes Date 31/12/2024

Name of independent examiner: Mr Timothy Wilkes

Relevant professional qualification of independent examiner: Retired chartered accountant

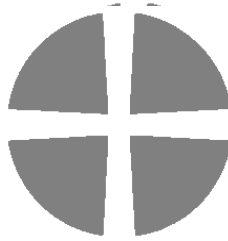
Name of firm (where appropriate):

Address: 87 New Laithe Hill, Newsome, Huddersfield, HD4 6RF

LINDLEY METHODIST CHURCH

England & Wales - Charity number 1129166

Accounts



THE METHODIST CHURCH

REPORT AND ACCOUNTS

for the year ended 31 August 2023

Lindley Methodist Church

Registered Charity - 1129166

Huddersfield Circuit

No. 27/35

Minister

Reverend Sue Taylor

**Church
Stewards**

Ann Emery

Hilary Wilson

Liz Froom

Sue O'Neill

David Schofield

Lindley Methodist Church

Trustees Annual Report on Finance and Governance

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Lindley Methodist Church

Registration Charity Number: 1129166

Date of Registration: 16th April 2009

Address: East Street, Lindley, Huddersfield HD3 3ND

The members of the Lindley Methodist Church Council are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting.

Treasurer: Mr Stuart Rudd

Independent examiner: Mr Timothy Wilkes

Investment Bankers: Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Lindley Methodist Church

Aims and Organisations:

The vision statement of Lindley Methodist Church (LMC) is to be “Open to Jesus and Open to People”.

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- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshipping God through prayer, song, and other acts of worship

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Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Following the Methodist Church CPD, members of the Church Council (CC) are trustees of the charity. The Church Council is made up of senior office holders of the charity (elected to their office), and further elected members without other offices.

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The CC is also responsible for the servicing and maintenance of the LMC Centre situated on the same site as the church building and the grounds and graveyard on this site too. A dedicated Resources Committee is responsible for these day-to-day activities

Trustee training:

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions.

Related Parties:

The Church is part of the Huddersfield Circuit which is part of the West Yorkshire District and is also accountable to the Methodist Conference.

The internal organisations linked to the church and reporting to Church Council are:-

(A) Groups holding separate Bank Accounts

- Wednesday Fellowship
- Supper Club
- Walking Group

(B) Groups not having separate finances

- Coffee Stop
- Toddlers
- Bible Study Groups
- Green Group
- Keep Fit
- Minor Prophets

In addition, the Church reaches out to the community through provision of space within its buildings and these range from single use for parties to regular multi-room users. These groups include:

- Beavers, Cubs, Scouts, Explorers, Rainbows, Brownies, Guides
- Huddersfield Youth Choirs (Junior section of Huddersfield Choral Society)
- Gledholt Male Voice Choir
- Marsh Ladies Choir
- Lindley Pre-School Group
- Lindley Out Of School Club
- Mini First Aid
- Baby Massage
- MWiB

Comments specific to 2022 – 2023

The Financial year 2022-2023 has been a year of consolidation and emergence from the aftermath of the Covid-19 and its impacts. There has continued to be a lot of consideration and thought regarding income and expenditure due to the continued high price of energy and the cost-of-living crisis. However, lettings have continued to increase, through a lot of hard work by the team responsible and this has helped reduce the impact of other costs.

The Church has continued to be fully open for services but has also continued using Zoom to stream the services which has proved a real benefit to some who either cannot attend in person or who would rather use this remote system. The installation of up-to-date TV screens and microphones in church and the lounge area has enhanced the worship experience both for those participating in the live in church services and also those accessing the services on Zoom. In addition, the screens have proved beneficial for tenants such as the choirs and other community groups who meet in church.

Church groups continue both to meet in person but also as in the case of the Supper Club, to offer the option of accessing the meetings via Zoom, while the Nature Group continues to use Zoom only.

In the summer church joined forces with St Stephen's Parish Church, Lindley to hold our first joint outdoor service in the church gardens, which was very well received, and further collaboration is planned.

The Monthly community "Marketplace" involving various ethical stalls, prayer opportunities, re-cycling of products and refreshments, continues to be a success with increasing numbers of people not directly involved with the Church. One highlight this year, was the screening of the King's coronation using the new audiovisual equipment, at the May Marketplace.

Having received a Bronze Level Eco award last year, Church is very mindful of the need to consolidate and build on this, in the face of the worsening climate emergency and our responsibility to future generations and God's creation. The next aim is to achieve the Silver Level Eco award and the agreement of Church council to commission qualified energy specialists Eco energy to undertake an energy assessment report of the church building will be a significant step both for reducing energy costs and the environmental impact of our energy use.

Church responded to the cost-of living and energy price crisis last autumn by participating in the Warm Space initiative from November 2022 through to the end of March 2023, offering hot drinks, soup and light refreshments on Thursday afternoons. Numbers participating were quite low, but those who did attend, appreciated it and so learning from that experience, the name, day and format have been successfully changed for the new financial year 2023 to 2024.

Along with many other churches, filling all the posts continues to be a challenge, but up to now we have achieved what is needed to maintain the functioning at all levels, thanks to the great commitment of all those involved.

Risk Management:

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding:

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm. Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

Reserves Policy:

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£
Income						
1 Offerings	4	47,243				47,243
2 Donations and Grants	4	4,396		2,273		6,668
3 Gift aid	4	10,149				10,149
4 Interest and investment income	5	995				995
5 Rental Income	6	61,578				61,578
6 Internal organisations	7	20,620				20,620
7 Other charitable income	8	4,965				4,965
8 Total income		149,947	-	2,273	-	152,219
Expenditure						
9 Circuit assessment or share		43,247				43,247
9.1 Salaries	11	18,185				18,185
10 Donations and Grants	19	1,799		2,273		4,072
11 Property maintenance	12	29,529				29,529
12 Insurance, Utilities, etc.	13	17,520				17,520
13 Depreciation		-				-
14 Office expenses		1,200				1,200
15 Other expenditure	14	17,732				17,732
16 Internal organisations		18,353				18,353
17 Total charitable expenditure		147,566	-	2,273	-	149,839
18 Gains/(losses) on monetary investments		(421)				(421)
19 Gains/(losses) on investment properties						-
20 Net income/(expenditure)		1,960	-	0	-	1,960
21 Transfers between funds						-
22 Other gains/(losses)						-
23 Net movement in funds		1,960	-	0	-	1,960
24 Total funds brought forward		84,994				84,994
25 Total funds carried forward		86,953	-	0	-	86,953

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
	£	£	£	£	£
Income					
1 Offerings	51,187				51,187
2 Donations and Grants	1,700		1,629		3,329
3 Gift aid	10,264				10,264
4 Interest and investment income	277				277
5 Rental Income	60,252				60,252
6 Internal organisations	14,565				14,565
7 Other charitable income	4,805				4,805
8 Total income	143,050	-	1,629	-	144,679
Expenditure					
9 Circuit assessment or share	48,052				48,052
9.1 Salaries	15,343				15,343
10 Donations and Grants	3,158		1,629		4,787
11 Property maintenance	17,369				17,369
12 Insurance, Utilities, etc.	15,022				15,022
13 Depreciation					-
14 Office expenses	569				569
15 Other expenditure	9,076				9,076
16 Internal organisations	14,743				14,743
17 Total charitable expenditure	123,331	-	1,629	-	124,960
18 Gains/(losses) on monetary investments	(672)				(672)
19 Gains/(losses) on investment properties					-
20 Net income/(expenditure)	19,047	-	-	-	19,047

Balance Sheet as at 31 August 2023

	Notes to the Accounts	General Fund (Unrestricted)	Designated, Restricted and Endowment Funds	Totals 2023	Totals 2022
		£	£	£	£
Fixed Assets					
Church building and other property				0	
Investment properties				0	
Investments				0	
Total fixed assets		0		0	0
Current Assets					
Debtors and prepayments	16	12,173		12,173	13,908
Loans by the Churches				0	
Investments with TMCP	16	34,805		34,805	35,226
Central Finance Board Deposits				0	
Cash at Bank and in hand	16	51,599		51,599	43,123
Total current assets		98,578		98,578	92,257
Current liabilities					
Creditors (due < 1 year) and Provisions	17	11,625		11,625	7,263
Grants payable within 2022-23					
Total current liabilities		11,625		11,625	7,263
Net current assets/liabilities		86,953		86,953	84,994
Total assets less current liabilities		86,953		86,953	84,994
Long term liabilities (due after more than one year)					
Grants payable after 2022-23					
Net assets		86,953	0	86,953	84,994
Funds of the Church					
General Fund (Unrestricted)		86,953		86,953	84,994
Designated Funds (Unrestricted)			0		
Restricted Funds			0		
Endowment Funds			0		
Total Funds		86,953	0	86,953	84,994

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds as listed. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

As fixed assets belong to the Trustees for Methodist Church Purposes and are not owned by the local church, fixed assets have not been denoted separately on the church's balance sheet.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long-term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year-end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices at the financial year end.

Creditors

Creditors include outstanding items relating to utilities and suppliers.

Lindley Methodist Church

4. Donations and Legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Collections	47,243		47,243	49,229
Gift Aid	10,149		10,149	10,264
Special Collections		1,270	1,270	1,629
Welcome Centre		1,003	1,003	1,958
Legacies	-		-	-
Donations	2,696		2,696	
Grants	1,700		1,700	1,700
Total	61,788	2,273	64,061	64,780

5. Investment income

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Central Finance Board / TMCP	995		995	277
Total	995		995	277

6. Other trading activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Lettings	61,578		61,578	60,252
Total	61,578		61,578	60,252

7. Other

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Internal Organisations	20,620		20,620	14,565
Total	20,620		20,620	14,565

8. Charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Fund Raising - Market Place	2,171		2,171	
Fairtrade	2,528		2,528	3,958
Other charitable income	266		266	847
Total	4,965		4,965	4,805

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
TOTALS	149,947	2,273	152,219	144,679

Lindley Methodist Church

	2022/23	2021/22
9. Payment to Trustees		
There were no payments to Trustees	£ Nil	£ Nil
10. Fees for examination or audit of the accounts		
There were no payments to the independent examiner or for accountancy advice	£ Nil	£ Nil
11. Paid employees		
Staff Costs paid during the year were:		
Gross wages, salaries and benefits in kind	£ 17,825	£ 14,875
Employer's National Insurance costs	£ Nil	£ Nil
Pension costs	£ 360	£ 468
Total staff costs	£ 18,185	£ 15,343
 Average number of part time employees during the year	 3	 3
12. Property Maintenance		
Building Repairs and Maintenance	£ 13,642	£ 2,159
Gardening	£ 3,719	£ 2,992
Cleaning and Trade Waste	£ 12,168	£ 12,218
Total Property Maintenance Costs	£ 29,529	£ 17,369
13. Insurance, Utilities, etc.		
Insurance	£ 4,510	£ 4,187
Electricity	£ 2,521	£ 2,551
Gas	£ 8,671	£ 5,793
Water	£ 1,819	£ 2,491
Total Insurance and Utilities Costs	£ 17,520	£ 15,022
14. Other Expenditure		
Equipment	£ 11,585	£ 834
Outreach, Publicity, Licences	£ 2,511	£ 2,359
Fairtrade / Ethical Goods	£ 2,812	£ 3,379
Pastoral Expenses	£ 728	£ 767
Sundry Expenses	£ 97	£ 575
Total Other Expenditure	£ 17,732	£ 7,914

15. Tangible Fixed Assets

Cost or valuation nil

16. Investments

The funds are held by TMCP in Trustees Interest Funds on which interest is credited to the church's current account periodically. These are regarded as medium- and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by Methodist Conference.

Analysis of investment movements

Change in investment values

Carrying (market) value at beginning of year

Add: additions to investments at cost

Less: disposals at carrying value

Net gain/(loss) on revaluation

Carrying (market) value at end of year

	2022/23	2021/22
£	35,226	£ 35,898
£	-	£ -
£	-	£ -
£	(421)	£ (672)
£	34,805	£ 35,226

Analysis of current assets

Pre-paid assessments

Accrued income

Debtors & Prepayments

Total debtors and prepayments

£	11,633	£ 12,013
£	-	£ -
£	540	£ 1,895
£	12,173	£ 13,908

Analysis of cash at bank

Bank balance held by Cooperative Bank

Bank balances of Internal groups

Bank balance held by TMCP

Petty cash

Total cash and bank

£	47,372	£ 40,363
£	4,227	£ 2,760
£	34,805	£ 35,226
£	-	£ -
£	86,405	£ 78,349

Lindley Methodist Church

17. Analysis of current liabilities and long-term creditors

	2022/23	2021/22
Trade Creditors	£ 1,895	£ 2,263
Building Provision	£ 9,730	£ 5,000
Total Current Liabilities	£ 11,625	£ 7,263

18. Capital commitments and contingent liabilities

At the 31 st August 2023 the Church has no capital commitments

No contingent liabilities were identified as at 31st August 2023

19. Money received and passed on to external organisations (held as Restricted Funds)

Balance brought forward from last year	£ 0	£ 0
Offerings received	£ 2,273	£ 3,587
Offerings passed on to external organisations	£ 2,273	£ 3,587
Balance carried forward	£ 0	£ 0

Appendix

Trustees (as at 31st August 2023)

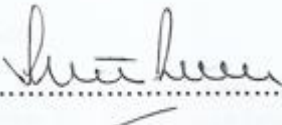
- David Blakeborough
- Ann Emery
- Katie Fairbank
- Liz Froom
- Stuart Lee
- Sue O'Neill
- Sheena Rudd
- Stuart Rudd
- David Schofield
- Adam Swallow
- Sue Taylor
- Glenys Vere
- Liz Vere
- Hilary Wilson

Name of Church

Lindley Methodist Church No 27/35

Declarations and Scrutiny

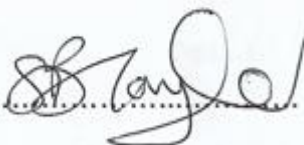
I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of Treasurer  Date 23rd January 2024

Name and address of Treasurer: Mr Stuart Rudd
46 Manor Heath Road
Halifax
West Yorkshire
HX3 0BE

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the meeting of the Church trustees held on 23rd January 2024.

Signature of the Chair of the meeting:  Date 23rd January 2024

Name of the Chair of the meeting: Revd Sue Taylor

**Independent Examiner's Report to the Trustees of
Lindley Methodist Church - Charity Number 1129166**

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lindley Methodist Church for the year ended 31 August 2023. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Name of Church Lindley Methodist Church No 27/35

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do 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
- the trustees' annual report is not consistent with the accounts

I have no concerns and 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.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner T.S. Wilkes Date 1/1/2024

Name of independent examiner: Mr Timothy Wilkes

Relevant professional qualification of independent examiner: (Former A.C.A.)

Name of firm (where appropriate):

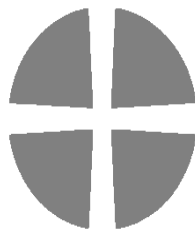
Address: 87, New Leithe Hill, Newsome, Huddersfield HD6 6RF

Post Code: HD6 6RF

LINDLEY METHODIST CHURCH

England & Wales - Charity number 1129166

Accounts



THE METHODIST CHURCH

REPORT AND ACCOUNTS

for the year ended 31 August 2022

Lindley Methodist Church

Registered Charity - 1129166

Huddersfield Circuit

No. 27/35

Minister

Reverend Sue Taylor

Church Stewards

David Schofield

Hilary Wilson

Sue O'Neil

Ann Emery

Gifford Brown (until May 2022)

Shona Malcolm (until May 2022)

Lindley Methodist Church

Trustees Annual Report on Finance and Governance

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Lindley Methodist Church

Registration Charity Number: 1129166

Date of Registration: 16th April 2009

Address: East Street, Lindley, Huddersfield HD3 3ND

The members of the Lindley Methodist Church Council are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting.

Treasurer: Mr Stuart Rudd

Mr Rajan Beadle acted as the principal officer overseeing the day-to-day financial management and accounting for the church during the year.

Independent examiner: Mr Robin Schofield

Investment Bankers: Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Lindley Methodist Church

Aims and Organisations:

The vision statement of Lindley Methodist Church (LMC) is to be “Open to Jesus and Open to People”. We are committed to enabling as many people as possible to worship and take part in the active life and fellowship of our church and through this engagement to become active members of our church community.

The LMC Church Council (CC) maintains an overview of all the activities of the Church ensuring they encourage the full participation of all members in the life of the church and that in particular the worship, fellowship and groups of the church are open to all and actively encourage those outside the church to become involved in LMC.

In planning the activities of LMC for the year the CC understands the formal requirement to ensure the Charity Commission Guidance on the advancement of religion is considered. In particular the Church Council following our guiding principle of Open to Jesus, Open to People seeks to enable the public and in particular those who live in our neighbourhood to live out their faith as part of our church community through:

- Worship and prayer – learning about the Gospel and developing their knowledge and faith in Jesus
- Provision of pastoral care for people living in our community
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of both our Church and the Church Centre

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshipping God through prayer, song, and other acts of worship

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of Pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit:

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management:

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Following the Methodist Church CPD, members of the Church Council (CC) are trustees of the charity. The Church Council is made up of senior office holders of the charity (elected to their office), and further elected members without other offices.

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Related Parties:

The Church is part of the Huddersfield Circuit which is part of the West Yorkshire District and is also accountable to the Methodist Conference.

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(A) Groups holding separate Bank Accounts

- Wednesday Fellowship
- Supper Club
- Walking Group

(B) Groups not having separate finances

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- Toddlers
- Bible Study Groups
- Green Group
- Keep Fit
- Minor Prophets

In addition, the Church reaches out to the community through provision of space within its buildings and these range from single use for parties to regular multi-room users.

These groups include:

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- Huddersfield Youth Choirs (Junior section of Huddersfield Choral Society)
- Gledholt Male voice choir
- Marsh Ladies choir
- Lindley Pre-school Group
- Lindley out of school club
- Mini First aid
- Baby Massage
- KSS – Kirklees Supply Service
- MWiB
- 11 Plus
- Footlights Theatre Group

Comments specific to 2021 – 2022

The Financial year 2021-2022 has been a year of some uncertainty following on from the impacts of the Covid-19 pandemic. There has been a lot of consideration and thought regarding income and expenditure, made worse by the large increases in energy costs some of which have already occurred and others to come in the coming financial year. However, lettings have increased, through a lot hard work by the team responsible and this has helped reduce the impact of other costs.

The Church has been open for Services throughout the last 12 months, a welcome return to pre-pandemic life. Services have been “live” in Church, but have also continued using Zoom to stream the services and which has proved a real benefit to some who either cannot attend in person or who would rather use this remote system.

Many Church groups are now meeting in person and increased use of the Church building has happened. For some Groups, including the Supper Club, which is now open to all, Zoom exists hand in hand with an in-person meeting and other Groups, including the Nature Group continue to use Zoom only.

As with many Churches and Groups, considerations have been given to the future life of the Church, with involvement of all members of the Church who wished to contribute. This has provided some key ideas, a number of which have now been actioned. The Monthly “Marketplace” involving various

ethical stalls, prayer opportunities, re-cycling of products has been a success with increasing numbers of people not directly involved with the Church.

A success story has been the Eco Award which the Church has received during the year and which adds to its continuing objectives of Fair Trade and Social Responsibility.

There is as with many other groups difficulties in filling all posts, but up to now we have achieved what is needed to maintain the functioning at all levels.

LINDLEY METHODIST CHURCH

Risk Management:

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding:

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

Reserves Policy:

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
Income						
1 Offerings	4	51,187				51,187
2 Donations - special collections	4			1,629		1,629
2.1 Grants	4	1,700				1,700
2.2 Legacies	4					0
3 Gift aid	4	10,264				10,264
4 Interest and investment income	7	277				277
5 Rentals	6	60,252				60,252
6 Internal organisations	8	14,565				14,565
7 Other charitable income	5	4,805				4,805
8 Total income		143,050	-	1,629	-	144,679
Expenditure						
9 Circuit assessment or share		48,052				48,052
9.1 Salaries	11	15,343				15,343
10 Grants and donations		3,158				3,158
10.1 Special collections				1,629		1,629
11 Property maintenance		2,159				2,159
12 Insurance, utilities etc		30,231				30,231
13 Depreciation		-				0
14 Office expenses		569				569
15 Other expenditure		9,076				9,076
16 Internal organisations		14,743				14,743
17 Total charitable expenditure		123,331		1,629		124,960
18 Gains/(losses) on monetary investments	-	672				-672
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		19,047				19,047
21 Transfers between funds						0
22 Other gains/(losses)						0
23 Net movement in funds		19,047				19,047
24 Total funds brought forward		65,947				65,947
25 Total funds carried forward		84,994	-	-	-	84,994

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£
Income						
1 Offerings		44,707				44,707
2 Donations - special collections				995		995
2.1 Grants		9,250				9,250
2.2 Legacies		1,000				1,000
3 Gift aid		9,626				9,626
4 Interest and investment income		178				178
5 Rentals		38,892				38,892
6 Internal organisations		7,443				7,443
7 Other charitable income		3,600				3,600
8 Total income		114,696	-	995	-	115,692
Expenditure						
9 Circuit assessment or share		48,052				48,052
9.1 Salaries		15,211				15,211
10 Grants and donations		600				600
10.1 Special collections				995		995
11 Property maintenance		4,227				4,227
12 Insurance, utilities etc		27,423				27,423
13 Depreciation						0
14 Office expenses		674				674
15 Other expenditure		20,320				20,320
16 Internal organisations		8,054				8,054
17 Total charitable expenditure		124,561	0	995	0	125,556
18 Gains/(losses) on monetary investments		1,647				1,647
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		-8,218	0	0	0	-8,218
21 Transfers between funds						0
22 Other gains/(losses)						0
23 Net movement in funds		-8,218	0	0	0	-8,218
24 Total funds brought forward		74,164				74,164
25 Total funds carried forward		65,946	-	-	-	65,946

Balance Sheet as at 31 August 2022

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022 £	Totals 2021 £
Fixed Assets							
Church building and other property						0	
Investment properties						0	
Investments						0	
Total fixed assets		0	0	0	0	0	0
Current Assets							
Debtors and prepayments		13,908				13,908	13,566
Loans by the Churches							
Investments with TMCP		35,226				35,226	35,898
Central Finance Board Deposits							
Cash at Bank and in hand		43,123				43,123	22,355
Total current assets	13	92,257	0	0	0	92,257	71,819
Current liabilities							
Creditors (due in under 1 year)		7,263				7,263	5,872
Grants payable within 2021-22							
Total current liabilities	15	7,263	0	0	0	7,263	5,872
Net current assets/liabilities		84,994	0	0	0	84,994	65,947
Total assets less current liabilities		84,994	0	0	0	84,994	65,947
Long term liabilities (due after more than one year)							
Grants payable after 2021-22						0	
Loans to the Church						0	
						0	
Net assets		84,994	0	0	0	84,994	65,947
Funds of the Church							
General Fund (Unrestricted)		84,994				84,994	65,947
Designated Funds (Unrestricted)			0			0	
Total Unrestricted Funds						84,994	65,947
Restricted Funds				0		0	
Endowment Funds					0	0	
Total Funds		84,994	0	0	0	84,994	65,947

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds as listed. Details of each material fund are disclosed in note 18 . Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

The freehold property is shown at cost..

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors (if any) include outstanding lettings invoices in August.

Creditors

Creditors include outstanding items relating to utilities, telephones, etc in August.

Lindley Methodist Church

4. Donations and Legacies	2021			
	Unrestricted	Restricted	2022 Total	Total
	£	£	£	£
Collections	51187		51187	44707
Gift Aid	10264		10264	9626
Donations		1629	1629	995
Legacies			0	1000
Grants received	1700		1700	
Total	63151	1629	64780	56328

5. Charitable activities	2021			
	Unrestricted	Restricted	2022 Total	Total
	£	£	£	£
Fund Raising			0	
Other	4805		4805	
Total	4805		4805	0

6. Other trading activities	2021			
	Unrestricted	Restricted	2022 Total	Total
	£	£	£	£
Lettings	60252		60252	37479
Total	60252		60252	37479

7. Investment income	2021			
	Unrestricted	Restricted	2022 Total	Total
	£	£	£	£
Central Finance Board	277		277	178
Other			0	
Total	277		277	178

8 Other	2021			
	Unrestricted	Restricted	2022 Total	Total
	£	£	£	£
Internal Organisations	14565		14565	7443
Total	14565		14565	7443

Lindley Methodist Church

9. Payment to Trustees

		2021-22	2021-20
There were no payments to trustees	£	Nil	Nil

10. Fees for examination or audit of the accounts

There were no payments to the independent examiner or for accountancy advice	£	Nil	Nil
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11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£	14,875	14,815
Employer's National Insurance costs	£	Nil	Nil
Pension costs	£	468	396
Total staff costs	£	15,343	13,020

Average number of part time employees during the year

	3	3
--	---	---

12. Tangible Fixed Assets

Cost or valuation nil

13. Investments

The funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

Change in investment values	2021/22	2020/21
	£	£
Carrying (market) value at beginning of year	35898	34251
Add: additions to investments at cost		
Less: disposals at carrying value		
Net gain/(loss) on revaluation	-672	1647
Carrying (market) value at end of year	35226	35898

Analysis of current assets

Pre-paid assessments	12013	12013
Accrued income		
Debtors & Prepayments	1895	1553
Total debtors and prepayments	13908	13566

Analysis of cash at bank

Bank balance held by Cooperative Bank	40363	18482
Bank balances of Internal groups	2760	3838
Bank balance held by TMCP	35226	35,898
Petty cash	0	35
Total cash and bank	78349	58253

Lindley Methodist Church

15. Analysis of current liabilities and long term creditors

	2022	2021
Trade Creditors	7,264	5,872
Other Creditors		
Total Current Liabilities	7,264	5,872

16. Capital commitments and contingent liabilities

At the 31 st August 2020 the Church has no capital commitments.
No Contingent liabilities were identified at 31st August 2020.

17. Money received and passed on to external organisations

Balance brought forward from last year	Nil	Nil
Offerings received	1,629	995
Offerings passed on to External organisations	1,629	995
Balance carried forward	0	0

Appendix

Trustees

- David Blakeborough
- Ann Emery
- Katie Fairbank
- Liz Froom
- Stuart Lee
- Sue O'Neill
- Sheena Rudd
- Stuart Rudd
- David Schofield
- Adam Swallow
- Sue Taylor
- Glenys Vere
- Liz Vere
- Hilary Wilson

Name of ChurchLindley Methodist Church No 27/35 .

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer *Stuart Rudd* Date *5/12/2022*

Name and address of treasurer : Mr Stuart Rudd.....

3 PRINCE WOOD WAY, HODDERSFIELD Post Code *HD2 2DG*

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2022 ~~were~~ will be* presented to the meeting of the Church trustees held on *24/1/2023*

Signature of the Chair of the meeting: *S Taylor*

Name of the Chair of the meeting: *Rev Sue Taylor* Date *24/1/2023*

Independent Examiner's Report to the Trustees of the

Lindley Methodist Church

Charity Number 1129166

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Lindley Methodist Church for the year ended 31 August 2022. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do 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
- the trustees' annual report is not consistent with the accounts

I have no concerns and 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.

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner 

Name of independent examiner ...Mr Robin Schofield.....

Relevant professional qualification of independent examiner *FCCA Retired*

Name of firm (where appropriate)

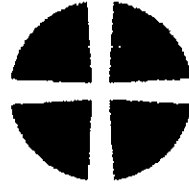
Address *74 CROSLAND HILL RD*
..... *HUDDESFIELD* Post Code *HD4 5WZ*

Date *13/12/22*

LINDLEY METHODIST CHURCH

England & Wales - Charity number 1129166

Accounts



Church Accruals Accounts
2020 - 2021

**THE METHODIST CHURCH REPORT
AND ACCOUNTS**

for the year ending 31st August 2021

Lindley Methodist Church

**Registered Charity Number:
1129166**

Huddersfield Circuit - No. 27/35

Minister:

Reverend Sue Taylor

Church Stewards:

Gifford Brown
Shona Malcolm
Hilary Wilson
David Schofield
Victor John
Ann Emery (from 1st May 2021)
Liz Froom (until 31st March 2021)
Lisa Evans (until 30th April 2021)
Stuart Lee (until January 2021)
Nic Wimpenny (until 31st March 2021)
Sam McNeil (until 30th April 2021)

Church Treasurer:

Rajan Beadle

Lindley Methodist Church

Trustees Annual Report on Finance and Governance

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Lindley Methodist Church

Registration Charity Number: 1129166

Date of Registration: 16th April 2009

Address: East Street, Lindley, Huddersfield HD3 3ND

The members of the Lindley Methodist Church Council are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual general Meeting.

Treasurer: Mr Rajan Beadle

Mr Rajan Beadle acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner: Mr Robin Schofield

Investment Bankers: Central Finance Board of the Methodist Church Trustees for Methodist Church purposes

Lindley Methodist Church

Aims and Organisations:

The vision statement of Lindley Methodist Church (LMC) is to be "Open to Jesus and Open to People". We are committed to enabling as many people as possible to worship and take part in the active life and fellowship of our church and through this engagement to become active members of our church community.

The LMC Church Council (CC) maintains an overview of all the activities of the Church ensuring they encourage the full participation of all members in the life of the church and that in particular the worship, fellowship and groups of the church are open to all and actively encourage those outside the church to become involved in LMC.

In planning the activities of LMC for the year the CC understands the formal requirement to ensure the Charity Commission Guidance on the advancement of religion is considered. In particular the Church Council following our guiding principle of Open to Jesus, Open to People seeks to enable the public and in particular those who live in our neighbourhood to live out their faith as part of our church community through:

- Worship and prayer – learning about the Gospel and developing their knowledge and faith in Jesus
- Provision of pastoral care for people living in our community
- Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of both our Church and the Church Centre

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

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

Worshipping God through prayer, song, and other acts of worship

The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of Pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit:

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management:

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Following the Methodist Church CPD, members of the Church Council (CC) are trustees of the charity. The Church Council is made up of senior office holders of the charity (elected to their office), and further elected members without other offices.

The CC is responsible for making decisions on all matters of general concern and importance including deciding how the funds of Lindley Methodist Church (LMC) are to be spent. It meets four times in the year and an Annual Church Meeting was held in May 2018. The work of the CC is wide ranging and as such Church Life is dealt with on a day to day basis by a number of constituted sub-committees which in turn report back to CC on a regular basis.

The CC is also responsible for the servicing and maintenance of the LMC Centre situated on the same site as the church building and the grounds and graveyard on this site too. A dedicated Resources Committee is responsible for these day to day activities

Trustee training:

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions.

Related Parties:

The Church is part of the Huddersfield Circuit which is part of the West Yorkshire District and is also accountable to the Methodist Conference.

The internal organisations linked to the church and reporting to Church Council are:-

(A) Groups holding separate Bank Accounts

- Coffee Stop
- Toddlers
- Tuesday Group
- Wednesday Fellowship
- Men's Supper Club
- Green Group
- Walking Group

(B) Groups not having separate finances

- Bible Study Groups
- Keep Fit
- Minor Prophets
- Green Group

In addition, the Church reaches out to the community through provision of space within its buildings and these range from single use for parties to regular multi-room users.

These groups include:

- Beavers, Cubs, Scouts, Explorers, Rainbows, Brownies, Guides
- Huddersfield Youth Choirs (Junior section of Huddersfield Choral Society).
- Gledholt Male voice choir.
- Marsh Ladies choir.
- Lindley Pre-school Group.
- Lindley out of school club.
- Mini First aid
- Baby Massage.
- KSS – Kirklees Supply service.
- Drama Group (until summer 2021).
- Craft Group.
- Saxon Karate.

Comments specific to 2020 – 2021

The Financial year 2020-2021 was another complicated year for Lindley Methodist Church with the continuation of problems caused by Covid-19 and required regular and careful action to examine both income and expenditure.

Services during the first 10 months of the financial year were held using Zoom technology, which allowed the Congregation to maintain contact and continue with regular worship during this period. A number of Church Groups also used the Zoom technology to allow the opportunity for people to meet together for Bible study, coffee and chat and gardening, all of which has ensured that the life of the Church has continued, even though meeting in person was difficult.

The Church remained closed for worship until July 2021, as many members were not comfortable to return to “in person” worship. Services were initially held with social distancing in the seating area, together with mask wearing at all times during the service.

The financial impact of Covid was still apparent and the Church Centre, was again impacted by a reduction in income from Groups which normally use the premises, together with one off bookings. Since the relaxation of rules some Groups were able to begin meeting and the expectation is that this will increase in the coming year.

Church Groups were much slower to re-start, in part due to the continued limitations and Methodist Church guidelines, but equally until the members of each Group felt that it was safe to returning to meeting in person.

LINDLEY METHODIST CHURCH

Risk Management:

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

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Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice.

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The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

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19 Gains/(losses) on investment properties					0
20 Net income/(expenditure)	-8,217	0	0	0	-8,217
21 Transfers between funds					0
22 Other gains/(losses)					0
23 Net movement in funds	-8,217	0	0	0	-8,217
24 Total funds brought forward	74,164				74,164
25 Total funds carried forward	65,947	-	-	-	65,947

Balance Sheet as at 31 August 2021

Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021 £	Totals 2020 £
Fixed Assets						
Church building and other property					0	
Investment properties					0	
Investments					0	
Total fixed assets	0	0	0	0	0	0
Current Assets						
Debtors and prepayments	13,566				13,566	13,198
Loans by the Churches					0	
Investments with TMCP	35,898				35,898	34,251
Central Finance Board Deposits					0	
Cash at Bank and in hand	22,355				22,355	32,620
Total current assets	71,819	0	0	0	71,819	80,069
Current liabilities						
Creditors & Accruals (due in under 1 year)	5,872				5,872	5,905
Grants payable within 2020-21					0	
Total current liabilities	5,872	0	0	0	5,872	5,905
Net current assets/liabilities	65,946	0	0	0	65,946	74,164
Total assets less current liabilities	65,946	0	0	0	65,946	74,164
Long term liabilities (due after more than one year)						
Grants payable after 2020-21	0				0	
Loans to the Church					0	
Net assets	65,946	0	0	0	65,946	74,164
Funds of the Church						
General Fund (Unrestricted)	65,946				65,946	74,164
Designated Funds (Unrestricted)		0			0	
Total Unrestricted Funds					65,946	74,164
Restricted Funds			0		0	
Endowment Funds				0	0	
Total Funds	65,946	0	0	0	65,946	74,164

Balance Sheet as at 31 August 2020

General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2020 £	Totals 2019 £
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Fixed Assets

Church building and other property	0			0	0
Investment properties	0			0	0
Investments	0			0	0
Total fixed assets	0	0	0	0	0

Current Assets

Debtors and prepayments	13,198			13,198	15,674
Loans by the Churches				0	0
Investments with TMCP	34,251			34,251	54,411
Central Finance Board Deposits				0	0
Cash at Bank and in hand	32,620			32,620	18,142
Total current assets	80,069	0	0	80,069	88,227

Current liabilities

Creditors (due in under 1 year)	5,905			5,905	5,285
Total current liabilities	5,905	0	0	5,905	5,285

Total assets less current liabilities	74,164	0	0	0	74,164	82,942
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Long term liabilities (due after more than one year)						
Grants payable after 2018-19	0				0	0
Loans to the Church	0				0	0
	0				0	0
Net assets	74,164	0	0	0	74,164	82,942

Funds of the Church

General Fund (Unrestricted)	74,164				74,164	82,942
Designated Funds (Unrestricted)		0			0	0
Total Unrestricted Funds	74,164				74,164	82,942
Restricted Funds			0		0	0
Endowment Funds				0	0	0
Total Funds	74,164	0	0	0	74,164	82,942

Internal Groups associated with Lindley Methodist Church and reporting to the Church Council are as follows

		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Coffee Stop		57	0	0	0		57
Toddlers		118	0	0	0		118
Tuesday Group		902	0	-900	-900		2
Wednesday Fellowship		1461	0	0	0		1461
Supper Club		792	1810	-1190	620		1412
Green Group		205	1	0	1		206
Walking Group		1664	5632	-6714	-1082		582
							0
		5199	7443	-8804	-1361		3838

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared with SORP (FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of Recommended Practice.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for Internal organisations. There are no Endowment funds as listed. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors (if any) include outstanding lettings Invoices in August.

Creditors

Creditors include outstanding items relating to utilities, telephones, etc in August.

Lindley Methodist Church

4. Donations and Legacies	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Collections	44707		44707	47077
Gift Aid	9626		9626	9762
Donations				
Legacies	1000		1000	3000
Total	55333		55333	59839

5. Charitable activities	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Fund Raising				
Other				
Total				

6. Other trading activities	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Lettings	38892			37479
Total	38892			37479

7. Investment income	Unrestricted	Restricted	2021 Total	2020 Total
Central Finance Board	178			398
Other				
Total	178			398

8 Other	Unrestricted	Restricted	2021 Total	2020 Total
Internal Organisations	7443			13295
Total	7443			13295

Lindley Methodist Church

9. Payment to Trustees

2020-21

2019-20

There were no payments to trustees

£

Nil

Nil

10. Fees for examination or audit of the accounts

There were no payments to the independent examiner or for accountancy advice

£

Nil

Nil

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£

14,815

12,588

Employer's National Insurance costs

£

Nil

Nil

Pension costs

£

396

432

Total staff costs

£

15,211

13,020

Average number of part time employees during the year

2

2.0

12. Tangible Fixed Assets

Cost or valuation nil

13. Investments

The funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

Change in investment values

	2021	2020
	£	£
Carrying (market) value at beginning of year	34251	54411
Add: additions to investments at cost		
Less: disposals at carrying value		-20000
Net gain/(loss) on revaluation	1647	-160
Carrying (market) value at end of year	35898	34251

Analysis of current assets

Pre-paid assessments	12013	12013
Accrued income		
Debtors & Prepayments	1553	1185
Total debtors and prepayments	13566	13198

Analysis of cash at bank

Bank balance held by Cooperative Bank	18482	27421
Bank balances of Internal groups	3838	5199
Bank balance held by TMCP	35898	34,216
Petty cash	35	35
Total cash and bank	58253	66871

Lindley Methodist Church

15. Analysis of current liabilities and long term creditors

	2021	2020
Trade Creditors	5,872	5,905
Other Creditors		
Total Current Liabilities	5,872	5,905

16. Capital commitments and contingent liabilities

At the 31 st August 2020 the Church has no capital commitments.
No Contingent liabilities were identified at 31st August 2020.

17. Money received and passed on to external organisations

	2021	2020
Balance brought forward from last year	Nil	Nil
Offerings received	995	2,515
Offerings passed on to External organisations	995	2,515
Balance carried forward	0	0

Lindley Methodist Church

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date

24-1-2022

Name

EARL RAJKUMAR
~~EARL~~ BEADLE

Address

15 BRYAN ROAD, HUDDERSFIELD HD2 2AJ

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on _____ and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Sue Taylor

Date

Independent Examiner's Report to the Trustees of the

Lindley Methodist Church

This Report is on the Church Accounts for the year ended 31st August

2021

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the

It is my responsibility to:

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

Lindley Methodist Church

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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of

Name

Signature

Relevant Professional qualification or body

Address

Date

