

**Church Accruals Accounts**  
**2020 - 2021**

**THE METHODIST CHURCH REPORT  
AND ACCOUNTS**

**for the year ending 31<sup>st</sup> 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 1<sup>st</sup> May 2021)  
Liz Froom (until 31<sup>st</sup> March 2021)  
Lisa Evans (until 30<sup>th</sup> April 2021)  
Stuart Lee (until January 2021)  
Nic Wimpenny (until 31<sup>st</sup> March 2021)  
Sam McNeil (until 30<sup>th</sup> 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: 16<sup>th</sup> 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.

### **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 2021**

Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-21 £
<b>Income</b>					
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
<b>8 Total Income</b>	<b>114,696</b>	<b>-</b>	<b>995</b>	<b>-</b>	<b>115,692</b>
<b>Expenditure</b>					
9 Circuit assessment or share	48,052				48,052
9.1 Salaries	15,211				15,211
10 Grants and donations	600				600
10.0 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
<b>17 Total charitable expenditure</b>	<b>124,561</b>	<b>0</b>	<b>995</b>	<b>0</b>	<b>125,556</b>
18 Gains/(losses) on monetary investments	1,647				1,647
19 Gains/(losses) on investment properties					0
<b>20 Net income/(expenditure)</b>	<b>-8,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8,217</b>
21 Transfers between funds					0
22 Other gains/(losses)					0
<b>23 Net movement in funds</b>	<b>-8,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8,217</b>
24 Total funds brought forward	74,164				74,164
<b>25 Total funds carried forward</b>	<b>65,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,947</b>

**Balance Sheet as at 31 August 2021**

Notes to the Accounts	General Fund	Designated Funds	Restricted Funds	Endowment Funds	Totals 2021	Totals 2020
	(Unrestricted)	(Unrestricted)				
	£	£	£	£	£	£

**Fixed Assets**

Church building and other property					0	
Investment properties					0	
Investments					0	
<b>Total fixed assets</b>		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
<b>Total current assets</b>		71,819	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	
<b>Total current liabilities</b>		5,872	0	0	5,872	5,905
<b>Net current assets/liabilities</b>		65,946	0	0	65,946	74,164

<b>Total assets less current liabilities</b>		65,946	0	0	65,946	74,164
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**Long term liabilities**

(due after more than one year)

Grants payable after 2020-21		0			0	
Loans to the Church					0	
<b>Net assets</b>		65,946	0	0	65,946	74,164

**Funds of the Church**

General Fund (Unrestricted)		65,946			65,946	74,164
Designated Funds (Unrestricted)			0		0	
<b>Total Unrestricted Funds</b>					65,946	74,164
Restricted Funds				0	0	
Endowment Funds					0	
<b>Total Funds</b>		65,946	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
<b>Total fixed assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Total current assets</b>	<b>80,069</b>	<b>0</b>	<b>0</b>	<b>80,069</b>	<b>88,227</b>

**Current liabilities**

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

<b>Total assets less current liabilities</b>	<b>74,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,164</b>	<b>82,942</b>
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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
<b>Total Unrestricted Funds</b>	<b>74,164</b>			<b>74,164</b>	<b>82,942</b>
Restricted Funds			0	0	0
Endowment Funds				0	0
<b>Total Funds</b>	<b>74,164</b>	<b>0</b>	<b>0</b>	<b>74,164</b>	<b>82,942</b>

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

#### Analysis of current assets

<b>Pre-paid assessments</b>	12013	12013
<b>Accrued income</b>		
<b>Debtors &amp; Prepayments</b>	1553	1185
<b>Total debtors and prepayments</b>	13566	13198

#### Analysis of cash at bank

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

Lindley Methodist Church
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**15. Analysis of current liabilities and long term creditors**

	2021	2020
Trade Creditors	5,872	5,905
Other Creditors		
<b>Total Current Liabilities</b>	<b>5,872</b>	<b>5,905</b>

**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

## 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 RATKUMAR  
~~EARL BEADLE~~

Address

15 BRYAN ROAD, HUDDERSFIELD HD2 2AT

## 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 31<sup>st</sup> 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

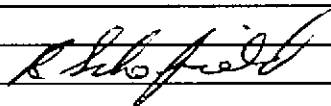
have not been met; or

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

Name

Mr Robin Schofield

Signature



Relevant Professional qualification or body

FCCA RETIRED

Address

74 CROSLAND HILL RD, HUBBS HD4 5NZ

Date

21/1/22

Lindley Methodist Church
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**CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS**

CHAIRMAN	Minister	Revd Sue Taylor
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SECRETARY		Hilary Maddran
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CHURCH STEWARDS	Stewards	Gifford Brown David Schofield Hilary Wilson Shona Malcolm Ann Emery
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TREASURER		Rajan Beadle
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LAY WORKER	Pastoral Lead	Sheena Rudd
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SAFEGUARDING OFFICER		Sue O'Neill
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ELECTED MEMBERS		Liz Froom Adam Swallow David Blakeborough Sheena Rudd Glenys Vere Rajan Beadle Sue O'Neill Katie Fairbank Hilary Maddran
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