



THE METHODIST CHURCH

REPORT AND ACCOUNTS

for the year ended 31 August 2022

Lindley Methodist Church

Registered Charity - 1129166

Huddersfield Circuit	No. 27/35
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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.

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 2022. 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

- 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
- 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

		General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022	Totals 2021
	Notes to the Accounts	£	£	£	£	£	£
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

	2021			
4. Donations and Legacies	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

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

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

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

	2021			
8 Other	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
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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 Church Lindley 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 B 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*

..... *HUDDERSFIELD* Post Code *HD4 5WZ*

Date *13/12/22*