

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”.

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 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
- 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	-	149,838
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

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

9. Payment to Trustees

There were no payments to Trustees

2022/23

£ Nil

2021/22

£ 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)

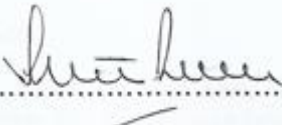
- David Blakeborough
- Ann Emery
- Katie Fairbank
- Liz Froom
- Stuart Lee
- Sue O'Neill
- Sheena Rudd
- Stuart Rudd
- David Schofield
- Adam Swallow
- Sue Taylor
- Glenys Vere
- Liz Vere
- Hilary Wilson

Name of Church

Lindley Methodist Church No 27/35

Declarations and Scrutiny

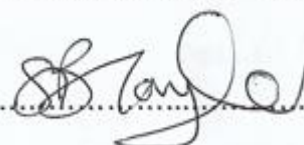
I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

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.J. 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 Leathe Hill, Newcome, Huddersfield HD6 6RF

Post Code: HD6 6RF