

Church  
Accruals Accounts  
2018-19

**THE METHODIST CHURCH**  
**REPORT AND ACCOUNTS**

for the year ended 31 August 2019

**Lindley Methodist Church**

**Registered Charity - Number 1129166**

**Huddersfield Circuit**

**No. 27/35**

**Minister**

**Revd Sally Spencer & Revd David Bidwell**

**Church Stewards**

**Liz Froom**

**Stuart Lee**

**Nic Wimpenny**

**Gifford Brown**

**Sam McNeil**

**David Schofield**

**Victor John**

**Lisa Evans**

**Shona Malcolm**

**Church Treasurer**

**Rajan Beadle**

## **Lindley Methodist Church Church**

### **Trustees' Annual Report on Finance and Governance**

#### **Basis of preparation and legal framework**

The Charity's annual report and accounts for the year ended 31 August 2019 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.

Full list of Church Council members and key lay employees are shown as Appendix A to this report.

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 Church

### Aims and organisation

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 where 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 General Church Meeting is also held annually. 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:-

- Bible Study Groups
- Coffee stop (Thursday and Saturday)
- Men's supper club
- Tuesday Group
- Wednesday fellowship
- Keep fit
- Church Walking group
- Youth Group - Minor Prophets

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

- Beavers, cubs, Scouts, Explorers, Rainbows, Brownies, Guides
- Huddersfield Choral Society Junior choir
- Gledholt Male voice choir
- Pre-school playgroups
- Lindley out of school club
- National Childbirth Trust
- RVS Lindley Luncheon Club
- Saxon Karate

## **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

Lindley Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice in the circuit and in the churches.

Lindley Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

### **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 2018

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2017-18
		£	£	£	£	£
<b>Income</b>						
1 Offerings		47,287				47,287
2 Donations - special collections		0		2,796		2,796
3 Gift aid		9,778				9,778
4 Interest and investment income		345				345
5 Income from lettings		44,136				44,136
6 Internal organisations		23,811				23,811
7 Other charitable income		2,408				2,408
8 Total income		127,765	-	2,796	-	130,561
<b>Expenditure</b>						
9 Circuit assessment or share		46,788				46,788
9.1 Salaries		11,635				11,635
10 Grants and donations		5,455				5,455
10.1 Special Collections		-		2,796		2,796
11 Property maintenance		7,266				7,266
12 Insurance; utilities etc		26,574				26,574
13 Depreciation						0
14 Office expenses		618				618
15 Other expenditure		6,689				6,689
16 Internal organisations		20,818				20,818
17 Total charitable expenditure		125,843	0	2,796	0	128,639
18 Gains/(losses) on monetary investments		366				366
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		2,288	0	0	0	2,288
21 Transfers between funds						0
22 Other gains/(losses)						0
23 Net movement in funds		2,288	0	0	0	2,288
24 Total funds brought forward		63,720				63,720
25 Total funds carried forward		66,008				66,008

**Statement of Financial Activities (SOFA) for the year ended 31 August 2019**

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2018/19
		£	£	£	£	£
<b>Income</b>						
100 Offerings		53,212				53,212
1000 Donations - special collections		0		1,971		1,971
20 Legacies		22,790				22,790
30 Gift aid		8,067				8,067
40 Interest and investment income		493				493
50 Income from lettings		45,970				45,970
60 Internal organisations		22,016				22,016
70 Other charitable income		1,958				1,958
80 <b>Total income</b>		<b>154,506</b>	<b>-</b>	<b>1,971</b>	<b>-</b>	<b>156,477</b>
<b>Expenditure</b>						
90 Circuit assessment or share		46,855				46,855
901 Salaries		11,944				11,944
100 Grants and donations		5,275				5,275
1001 Special collections		-		1,971		1,971
110 Property maintenance		13,943				13,943
12 Insurance, utilities etc		28,632				28,632
13 Depreciation		-				0
14 Office expenses		608				608
15 Other expenditure		10,441				10,441
16 Internal organisations		19,985				19,985
17 <b>Total charitable expenditure</b>		<b>137,683</b>	<b>0</b>	<b>1,971</b>	<b>0</b>	<b>139,654</b>
18 Gains/(losses) on monetary investments		111				111
19 Gains/(losses) on investment properties		-				0
20 <b>Net income/(expenditure)</b>		<b>16,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,934</b>
21 Transfers between funds		-				0
22 Other gains/(losses)		-				0
23 <b>Net movement in funds</b>		<b>16,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,934</b>
24 <b>Total funds brought forward</b>		<b>66,008</b>				<b>66,008</b>
25 <b>Total funds carried forward</b>		<b>82,942</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,942</b>



Name of Church

Church No:

## Balance Sheet as at 31 August 2019

Notes to the  
Accounts

General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2019:
£	£	£	£	£

Totals 2018
£

## Fixed Assets

Church building and other property						0	
Investment properties						0	
Investments						0	
<b>Total fixed assets</b>		0	0	0	0	0	0

## Current Assets

Debtors and prepayments		15,674				15,674	13,961
Loans by the Churches						0	
Investments with TMORs		54,411				54,411	31,500
Central Finance Board Deposits						0	
Cash at Bank and in hand		18,142				18,142	25,400
<b>Total current assets</b>		<b>88,227</b>	0	0	0	<b>88,227</b>	<b>70,861</b>

## Current liabilities

Creditors (due in under 1 year)		5,285				5,285	4,858
Grants payable within 2018-19						0	
<b>Total current liabilities</b>		<b>5,285</b>	0	0	0	<b>5,285</b>	<b>4,858</b>
<b>Net current assets/liabilities</b>		<b>82,942</b>	0	0	0	<b>82,942</b>	<b>66,003</b>

<b>Total assets less current liabilities</b>		<b>82,942</b>	0	0	0	<b>82,942</b>	<b>66,003</b>
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## Long term liabilities

(due after more than one year)							
Grants payable after 2018-19						0	
Loans to the Church						0	
						0	
<b>Net assets</b>		<b>82,942</b>	0	0	0	<b>82,942</b>	<b>66,003</b>

## Funds of the Church

General Fund (Unrestricted)		82,942				82,942	66,003
Designated Funds (Unrestricted)			0			0	
<b>Total Unrestricted Funds</b>						<b>82,942</b>	<b>66,003</b>
Restricted Funds				0		0	
Endowment Funds					0	0	
<b>Total Funds</b>		<b>82,942</b>	0	0	0	<b>82,942</b>	<b>66,003</b>

## Notes to the Accounts

### 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 – the Charities SORP (FRS 102) and taking note of the Update: Bulletin 1 issued in 2016.

### 2 Funds

The funds held constitute General Funds held for any purpose of the Church which are Unrestricted. The Church Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. 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.

#### Incoming Resources

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.

#### Resources Expended

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.

#### 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

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The freehold property is shown in the accounts at 2015 deemed values, of which the land component is deemed to be £350,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

#### 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

The prepayment in the accounts is the advance payment of the Church Assessment for the first quarter of 2019/20. Debtors are tenants whose rental payments will be received in early 2019/20.

#### Creditors

Creditors are utilities – invoices are due for payment in early 2019/20.

#### 4: Payment to Trustees:

There were no payments to trustees.

	2018/19	2017/18
Number of Trustees:	11	1
Total amount	£0	£0

#### 5: Fees for examination or audit of the accounts

	2018/19 £	2017/18 £
Independent examiner's or auditors' fees for reporting on the accounts	0	0
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

#### 6 Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

Pension costs

Total staff costs

	2018/19	2017/18
£	13348	11203
£	0	0
£	468	432
£	13816	11635

Average number of full-time equivalent employees in the year

0.5	0.5
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#### 7 Capital Commitments and Contingent Liabilities

At the 31<sup>st</sup> August 2015 there are no capital commitments.

No Contingent liabilities were identified at 31<sup>st</sup> August 2015.

#### 8 For information only: Money received and passed on to External Organisations

	2018/19	2017/18
	£	£
Balance brought forward from last year	0	0
Offerings/Gifts - received for External Organisations	19711	2796
Offerings/Gifts - passed to External Organisations	19711	2796
Balance carried forward	0	0

**9. Tangible Fixed Assets :**

Cost or valuation - nil

**10. Investment assets:**

The Church has no investment properties.

The Church has no common investment fund holdings.

**11. Loans**

The Church currently has no loans

**12. Analysis of restricted and designated funds - none**



# Lindley Methodist Church - Internal Organisations

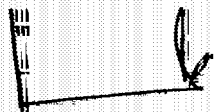
	Opening balance:	Receipts	Payments	Net: Receipts/ Payments	Adjustmen ts	Closing Balances:
Coffee Shop	72	4048	-4014	34		106
Toddlers	66	4176	-4181	-5		61
Tuesday Group	674	696	-743	-47		627
Wednesday Fellowship	2131	2571	-2605	-34		2097
Supper Club	1701	2287	-2780	-493		1208
Green Group	202	2	0	2		204
Walking Group	330	8265	-7981	284		614
						0
	5176	22045	-22304	-259		4917

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 2019 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 .....

18<sup>th</sup> January 2020

Name and address of treasurer .....

E. R. BEADLE

15, BRYAN ROAD

HUDDERSFIELD

Post Code .....

HD2 2AF

### Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2019 were/will be presented to the meeting of the Church trustees held on 20/1/2020

Signature of the Chair of the meeting .....



Name of the Chair of the meeting .....

Rev. Susan B. Taylor

Date .....

20/1/2020

### Independent Examiner's Report to the Trustees of the

Lindley Methodist Church

Charity Number 129166

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of Lindley Methodist Church for the year ended 31 August 2019. 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 reports are 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..... *Robin Schatfield*.....

Name of independent examiner..... Robin Schatfield.....

Relevant professional qualification of independent examiner..... FICCA RETIRED.....

Name of firm (where appropriate): HOME.....

Address..... 34 CROSWAND WICK RD.....

..... Huddersfield..... Post Code: HD6 5AZ.....

Date..... 3/12/19.....

\* delete or circle as appropriate :

September 2019