



Church Accruals Accounts
2019 - 2020

**THE METHODIST CHURCH REPORT
AND ACCOUNTS**

for the year ending 31st August 2020

Lindley Methodist Church

**Registered Charity Number:
1129166**

Huddersfield Circuit - No. 27/35

Minister:

Reverend Sue Taylor

Church Stewards:

Liz Froom
Stuart Lee
Nic Wimpenny
Gifford Brown
Sam McNeil
David Schofield
Victor John
Lisa Evans
Shona Malcolm
Hilary Wilson (from May 2020)

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 2020 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 HD9 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

• MWIB:

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
- Pre-school Play Groups
- Lindley out of school club
- National Childbirth Trust (NCT)
- Huddersfield G & S
- Baby Massage
- Drama Group
- Marsh Ladies Choir
- Lindley Luncheon Club (ex.RVS)
- Craft Group
- Saxon Karate

Comments specific to 2019-2020:

During this Financial Year, Lindley Methodist Church as with many Charities suffered due to the outbreak of Covid-19.

This has had a negative impact financially due to reduced income both from the letting out of rooms within the Church Centre, however, the year end result whilst showing a large deficit, could have been much higher if some Groups had not re-started and also the fact that a number of people contributed over and above normal regular giving to the Church.

Whilst the Church has been able to maintain its commitments, there has been an impact on its reserves.

A number of Groups who use the Church have re-started, including the "Out of School Group" and the "Summer Holiday Club" (who do not normally use the building, but wanted a location where they could have sole occupancy)...

Regular Worship has been disrupted and the Church has not held Services in the building since March 2020. Whilst regular Worship has continued using Zoom technology and numbers has been high, it is clear that some members of the regular Congregation has not been able to take part in Services due to lack of technology or know how...

Many People have been contacted using phone or other means, to ensure that they have someone to speak to and also to ensure that they do not have any practical needs.

A number of regular groups have continued to meet using Zoom, however, for some – Walking Group, Exercise Group – this has not been possible for the majority of the period since March 2020. The Zoom meetings have been a major benefit however, this does not make up for regular meeting, worship and discussion face to face.

Lindley Methodist Church has continued to be active in many ways during this period and has taken the opportunity to begin the process of re-assessing its future and how it may best work towards its key Vision to ensure it meets the needs of people who live and Worship in the community.

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 respectfull 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 2020

	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20	Total 2018-19
	£	£	£	£	£	£
Income						
1 Offerings	47,078				47,078	53,212
1.1 Donations - special collections	0		2,515		2,515	1,971
2 Legacies	3,000				3,000	22,790
3 Gift aid	9,762				9,762	8,067
4 Interest and investment income	398				398	493
5 Income from lettings	37,479				37,479	45,970
6 Internal organisations (see note 4)	13,295				13,295	22,016
7 Other charitable income	3,210				3,210	1,958
8 Total income	114,221	-	2,515	-	116,736	156,477
Expenditure						
9 Circuit assessment or share	48,052				48,052	46,855
9.1 Salaries	13,020				13,020	11,944
10 Grants and donations	4,008				4,008	5,275
10.1 Special collections	-		2,515		2,515	1,971
11 Property maintenance	4,598				4,598	13,943
11.1 Planning work	9,388				9,388	
12 Insurance, utilities etc.	24,617				24,617	28,632
13 Depreciation	-				0	0
14 Office expenses	460				460	608
15 Other expenditure	7,678				7,678	10,441
16 Internal organisations (see note 4)	11,022				11,022	19,985
17 Total charitable expenditure	122,839	0	2,515	0	125,353	139,654
18 Gains/(losses) on monetary investments	- 160				-160	111
19 Gains/(losses) on investment properties					0	0
20 Net income/(expenditure)	-8,778	0	0	0	-8,778	16,934
21 Transfers between funds					0	0
22 Other gains/(losses)					0	0
23 Net movement in funds	-8,778	0	0	0	-8,778	16,934
24 Total funds brought forward	82,942				82,942	66,008
25 Total funds carried forward	74,164	-	0	-	74,164	82,942

Balance Sheet as at 31 August 2020

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

Fixed Assets:

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

Current Assets

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

Current liabilities:

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

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

Funds of the Church:

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

Balance Sheet as at 31 August 2019

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2019	Total 2018
	£	£	£	£	£	

Fixed Assets:

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

Current Assets:

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

Current liabilities:

Creditors (due in under 1 year)	5,285				5,285	4,853
Grants payable within 2018-19					0	
Total current liabilities	5,285	0	0	0	5,285	4,853
Net current assets/liabilities	82,942	0	0	0	82,942	66,008

Total assets less current liabilities	82,942	0	0	0	82,942	66,008
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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	
Net assets	82,942	0	0	0	82,942	66,008

Funds of the Church

General Fund (Unrestricted)	82,942				82,942	66,008
Designated Funds (Unrestricted)		0			0	
Total Unrestricted Funds					82,942	66,008
Restricted Funds			0		0	
Endowment Funds				0	0	
Total Funds	82,942	0	0	0	82,942	66,008

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

	Unrestricted	Restricted	2020 Total	2019 Total
4. Income			£	£
Collections	47,077		47,077.00	53,212
Tax credits	9,762		9,762.00	8,067
Donations			-	
Legacies	3,000			22,790
Total	59,839	-	56,839	84,069
5. Charitable activities			2020 Total	2019 Total
			£	£
Fundraising				
Other	3,210			1,958
Total	3,210	-	-	1,958
6. Other trading activities			2020 Total	2019 Total
			£	£
Lettings	37,479		37,479.00	45,970
Donations in lieu of rent			-	7,118
			-	
Total	37,479	-	37,479	53,088
7. Investment income			2020 Total	2019 Total
			£	£
Central Finance Board	398		398.00	493
			-	
Total	398	-	398	493
8. Other			2020 Total	2019 Total
			£	£
Internal organisations	13,295		13,295.00	22,016
Other			-	
			-	
Total	13,295	-	13,295	22,016

9. Payment to Trustees:

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting:

	This year	Last year
£		

Number of trustees who were paid expenses:

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Nature of the expenses:

If there are no payments to Trustees, please record no expenses were paid:

Total amount paid:

£		
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10. Fees for examination or audit of the accounts:

Independent examiner's or auditors' fees for reporting on the accounts:

£		
£		

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor:

11. Paid employees:

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind:

£	12,588	11,512
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Employer's National Insurance costs:

£		
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Pension costs:

£	432	432
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Total staff costs:

£	13,020	11,944
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Average number of staff employed during the year were: Part time:

	2	2
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12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward							
Additions							
Revaluations (+/-)							
Disposals (-)							
Transfers * (+/-)							
Balance carried forward							

Accumulated depreciation

Balance brought forward							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers * (+/-)							
Balance carried forward							

Net book value

Brought forward	-	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-	-

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

13. Investments

The funds that support the various 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

This year Prev. year

Change in investment values

	£	£
Carrying (market) value at beginning of year	54411	31500
Add: additions to investments at cost		22800
Less: disposals at carrying value	-20000	
Net gain/(loss) on revaluation	-160	111
Carrying (market) value at end of year	34251	54411

14. Analysis of current assets:

Debtors and prepayments:

Pre-paid assessments:

Accrued income:

Other debtors:

Total debtors and prepayments:

This year **Last year**

£

£

13,197	15,674
13,197	17,581

Analysis of cash at bank

Bank balance held in Co-operative Bank:

Bank balance held in (Name of bank):

Bank balance held in (Name of bank):

Total Cash and Bank

32,620	18,142
32,620	18,142

15. Analysis of current liabilities and long term creditors:

Trade Creditors:

Other Creditors:

Total Current Liabilities:

5,905	5,285
5,905	5,285

16. Capital commitments and contingent liabilities

At the 31st August 2017 the Church has no capital commitments:

No Contingent liabilities were identified at 31st August 2020.

Note 17: Internal Organisations

	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustmen ts	Closing balances
Coffee Stop	106	2617	-2666	-49		57
Toddlers	61	3230	-3173	57		118
Tuesday Group	627	599	-324	275		902
Wednesday Fellowship	2097	2069	-2705	-636		1461
Supper Club	1208	1567	-1983	-416		792
Green Group	204	1	0	1		205
Walking Group	614	3212	-2162	1050		1664
						0
	4917	13295	-13013	282		5199

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 2020 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 7th January 2021

Name and address of treasurer

Earl Rajkumar Beadle

15 Bryan Road, Huddersfield Post Code HD2 2AJ

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the meeting of the Church trustees held on 25/01/2021

Signature of the Chair of the meeting 

Name of the Chair of the meeting Revd Sue Taylor Date 25/01/2021

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 2020. 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 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 - Retired.....

Address:

74 Crosland Hill Road, Huddersfield Post Code HD4 5NZ

Date: 3/12/2020.....

* delete or circle as appropriate

September 2020