

CARSHALTON METHODIST CHURCH

England & Wales · Charity number 1128616

Details

Status	Registered
Legal form	Previously excepted
Registered	2009-03-17
Register	View on the Charity Commission register

Contact

Address	2 Ruskin Road Carshalton SM5 3DE
Phone	02086693676
Email	carshaltonmethodist@hotmail.co.uk
Website	www.carshalton-methodist.org.uk

Activities

Objects: 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 the 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.

Activities: Religious activities

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Sutton

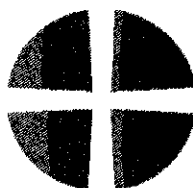
Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£266,670	£229,301	-	-
2024-08-31	£228,698	£207,626	-	-
2023-08-31	£219,018	£222,757	-	-
2022-08-31	£205,140	£228,845	-	-
2021-08-31	£161,659	£134,761	-	-

Trustees

Name	Role	Appointed
ANDREW STEPHEN DEARDS		
CAROLINE ELSIE MARY KINGSNORTH		2013-02-10
CAROLINE JULIE COOK		
CHARLOTTE REBECCA MELANIE RYAN		
DEBORAH ANN JORDAN		2016-09-01
Deacon Marie Poole		2022-09-01
ELIZABETH ANNE GUNTON		
Fiona Potter		2019-04-07
Geoffrey Paul Gunton		2014-05-01
JACQUELINE MERIEL WAITE		
JOHN KINGSNORTH		2015-04-19
KATY FRENKIEL		
MARGARET VALERIE AUSTEN		2020-01-29
ROSALIND SARAH BOXALL		2015-04-19
STEPHEN HANLEY JORDAN		2016-09-01
SUSETTE ANN FORTY		

Accounts



Church
Accruals Accounts
2024-2025

THE METHODIST CHURCH

REPORT AND ACCOUNTS (ACCRUALS BASIS)

for the year ended 31 August 2025

Carshalton Methodist

Church

Registered Charity - Registration number

1128616

SUTTON (SURREY)

Circuit No

35/39

Minister

DEACON MARIE POOLE

Church Stewards

CAROLINE KINGSNORTH

JACQUELINE WAITE

STEPHEN JORDAN

Church Treasurer

CAROLINE COOK

Trustee's 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 2025 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

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

Main communication address
The Church Office, 2 Ruskin Road
Carshalton
SM5 3DE

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).

The members of the Carshalton Methodist Church meeting are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting (ACM).

Day to day management of the church is undertaken by the Church Leadership team and other designated officials along with the Minister.

The Trustees and the Auditor are appointed at the Annual Church Meeting.

The full list of Church Council members is shown as Appendix A to this report.

Treasurer: Mrs Caroline Cook, ACMA

Caroline Cook acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

Independent Examiner
Mr Anthony Hallett

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Carshalton Methodist Church TRUSTEES' ANNUAL REPORT
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FOR THE YEAR ENDED 31 AUGUST 2025

Introduction

Carshalton Methodist Church is registered with the Charity Commissioners and its registration number is 1128616. Correspondence should be sent to the Senior Steward at The Church Office, 2 Ruskin Road, Carshalton, SM5 3DE.

Aims and organisation

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; and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

Aims of Carshalton Methodist Church:

We subscribe to the broad aims of the Methodist Church of Great Britain:

- 1 To increase awareness of God's presence and celebrate His love.
- 2 Help people to grow and learn as Christians through mutual support and care.
- 3 Be a good neighbour to people in need and challenge injustice.
- 4 Encourage people to be followers of Jesus Christ.

Our local priorities being:

- 1 To develop the spiritual life of the Church and to attract increased membership.
- 2 Reach out to and be a resource for the local community.
- 3 The ongoing upgrading of our premises to facilitate worship and community use.

Worship

We have our regular Sunday morning services and have had increased attendances this year, of 60 and above. Unfortunately our group of people with learning disabilities have had to find new homes as their home is being refurbished. One of them still joins us on a Sunday, bringing another fellow home mate with him. The staff at the home engage with the services. Our choir has continued following the untimely death of our organist and choirmaster and continue to sing anthems. At Christmas they enhance our evening Christmas Carol service which draws a good number to celebrate the birth of Jesus and also our Easter Sunday morning service.

Monthly evening meetings offered informal worship and discussion, and the leading of services, both morning and evening has been shared by Circuit Ministers, Accredited Local Preachers, and our own Worship Leaders. The evening prayer service has been meeting regularly on the 2nd Sunday of the month via Zoom. The Junior Church, (Young Explorers), continue to meet each Sunday in an adjoining hall. They come into church for the first part of the service, occasionally using the opportunity to tell the congregation what they have been learning about. This has included showing some of their art and craft work and a moving video with wooden models, telling the story of the life of Mary and Joseph.

We have parade services four times a year, with around 50 or 60 from our scouting and guiding groups attending with some parents joining them. We also involve them in the festivals, providing displays in the church for harvest. We open the church during their usual meeting times so they can see the displays of other sections. Our minister has made contact with each of the groups and aims to meet with them at least annually. We also have a Christmas Carol service which draws a large number of people from both inside and outside the church. Our Midnight in Bethlehem service provides an evening Christmas Eve service, coinciding with Midnight in Bethlehem. This has proved popular with those who prefer not to come out too late. We celebrate Maundy Thursday with an Agape meal, which includes the Bible reading of the Last Supper and feet washing.

Since the pandemic, we have continued to support those who are unable to come to church by giving them The Vine at Home service sheets along with our notices. We also have an audio recording of each service, which is sent to people who have requested this. In addition, they are visited regularly by members of the congregation and pastoral visitors.

Our church is a member of Churches Together in Carshalton (CTIC), supporting the Week of Prayer for Christian Unity, which is a midweek evening service, ecumenical Lent House groups and the Walk of Witness on Good Friday. Another annual ecumenical event is the World Day of Prayer in March which this year was written by the women of Palestine.

A couple of home groups continue to meet monthly, discussing a variety of different topics with a biblical base.

We have a pastoral visiting system in place which meets at least once a year.

The Fundraising Team have organised events such as the Christmas Tree Festival, which have enabled us to outreach to the local community particularly with the Salvation Army choir and band, bringing the true meaning of Christmas to the locality.

Our regular coffee mornings have supported the Macmillan cancer appeal, Fairtrade and Operation Christmas Child, Medicins sans Frontiers

We have established a prayer tree which we aim to update regularly, often with prayers from the Methodist Church website based on situations around the world.

A considerable investment of time by our webmaster has continued to raise our profile and enables people to contact us easily, giving us a very comprehensive, informative, and frequently updated website: www.carshalton-methodist.org.uk. There is 'worshipping at home' page which gives links to sites which provide material for this purpose. We advertise our events on this and also on our Facebook page.

The church oversees its OFSTED registered Pre-school, which is run on the premises, providing a child development service to local families. They have an Ofsted rating of Good at their last inspection.

Our cinema holds regular monthly showings on both afternoon and evening. It is very well supported and many people from the community look forward to these films.

The Camera Club and Choral Society meet on our premises. This year, the Annual Camera Club exhibition was held in the church.

We have a range of uniformed organisations from the scout and guides associations although, sadly, we no longer have our Rainbows group as no leader can be found to replace the previous leader on her death.

Through Operation Christmas Child, church members and people from the local area filled shoe boxes with gifts for disadvantaged children around the world. Collections of tins and packet food are donated regularly to the Sutton Foodbank, by our members and from other people who use our premises, to support the needy of the locality. Our annual gift service at Christmas provides Christmas gifts, often in the form of gift vouchers, to families with a member in prison.

Our Welcome cafe organisers have got to know our local community, providing friendship and company and also a warm space during the cold winter months. A number of people come either to chat with their group of friends or to join the general group. The light lunches are very much appreciated.

Time Together meets monthly, for coffee in the café and then for a short Biblical reflection in another hall. This is followed by a hot meal and is well supported, particularly by the elderly and those who live alone.

Knit and Natter meets monthly, providing an opportunity for people in our church and the local community to meet together for a friendly chat whilst pursuing their chosen activity.

Our monthly gardening group has kept contact with Friends of Carshalton Park. One member regularly joins our gardening sessions and others provide flowers and plants for us. This group has tidied up a once disused area.

September 2024 we opened our Tuesday Club, a space where people living with dementia and their carers can come and meet others. We have engaged a part time coordinator who runs the club on a Tuesday and finds entertainment and activities for each week. This has been so popular that we are unable to take on more people. It has been great to see the difference it has made to people dealing with dementia in this way.

The church aimed, last year, to continue to reach out to our local community and to respond to the need to develop the worship and spiritual life of our church.

Our response to the worshipping community, the outreach opportunities listed above, and our support of various charities are evidence of the way we reach out to our local community, including younger children.

Financial Review

The Church's income and expenditure accounts for the year ended 31 August 2025 and its balance sheet as at 31 August 2025 form part of this annual report. The Church and Pre School delivered a surplus of £37,368 compared to a surplus of £21,072 in the prior year. The Church surplus was £20,419 compared to a surplus of £11,673 in 2023/24. The Pre-School report a surplus of £16,949 compared to a surplus of £9,399 in 2023/24.

As at 31 August 2025 the Managing Trustees had control of local reserves amounting to £214,472 plus reserves held at TMCP in Manchester.

Reserves Policy Statement

The Church updated its reserves policy statement outlining the purpose and processes involved in managing the various monies under the Church Council's control. The statement forms part of this annual report.

Risk Management

The Leadership Team, the Finance and Property Committees have updated their specific risks and its report was approved at Church Council meeting held on 11 November 2025. An annual review is carried out of the current assessment of the risks impacting on its operations and finances. Plans are formulated to mitigate these risks.

Plans for 2025/26

The Leadership Team is continuing to build up the Church by prayer, Bible study and worship. We continue to embrace the Sutton Circuit Development plan, developing our own aims for the forthcoming year, which also feed into the circuit's aims. We aim to be a welcoming church where people feel at home. We continue to have new people join us who choose to stay.

Caroline Kingsnorth, Senior Church Steward
Jacqueline Waite, Steward
Stephen Jordan, Steward
11 November 2025

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.

Related Parties

The Church is part of the Sutton (Surrey) Circuit which is part of the London District and is also accountable to the Methodist Conference.

The only internal organisation linked to this church is the Pre-School.

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

The Carshalton 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.

The Carshalton 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 as at 31 August 2025

This statement outlines the Carshalton Methodist Church's reserves policy and its process for managing the Church's finances to cover present, ongoing and future liabilities. There are ten designated allocations of the Church's reserves as follows:

- (a) General
- (b) Outreach
- (c) Building and Cottage Development
- (d) Organ
- (e) Benevolence
- (f) Ruskin Community Cinema

- (g) Arts
- (h) Ruskin Road Pre-School
- (i) Pre-School Employment
- (j) The Trustees for Methodist Church Purposes (TMCP)

General Reserves

- (a) General - £57k

The Church Treasurer holds the Church's revenue funds in the Charity Aid Foundation (CAF) bank account.

Other funds are held in a Central Finance Board deposit account. Its legacies are held by the Methodist Church Property Division and are used mainly to pay for building projects.

This year the routine and one-off giving, including related gift aid, has covered our key payment of the Church's Circuit Share. The general reserve covers 100% of the Circuit share annual payment of £39,000 (2025-26), the Circuit share payments are made quarterly in advance.

During the 2024/25 financial year, the Church has benefitted greatly from switching energy providers for gas and electricity.

Designated allocations held for specific purposes

- (b) Outreach - £3k

The amount in this designated reserve can be used for the Church's outreach programme.

We have used banners to advertise our special services. We also trialled an Easter trail with our Young Explorers with a view to rolling it out to the general public in Easter 2026.

- (c) Building and Cottage Development - £65k

Income into this fund is from the cottage rent and fund raising, additionally last year we received a grant from the CMTF (Circuit Model Trust Fund) of £17.5k funding 50% of the Ruskin Hall Toilet refurbishment. No transfer has been made from the General Fund to this fund this year.

The Church has a "rolling maintenance and minor improvement" programme and the ongoing income will be spent in this area. During this financial year the Church completed the refurbishment of the Ruskin Hall ladies and gents toilets, which includes a disabled toilet. The Church has also had the 5 year electrical safety inspection and have begun to carry out works identified in this safety inspection which will continue through the next financial year. Our Property Committee continues to identify the costs of property priorities and will bring them to Church Council in due course and additional funds, including grants, may be required to carry out further major work.

- (d) Organ - £6k

Donations towards repairs, refurbishment, or other improvements to the organ are placed in this reserve. Routine maintenance costs are met from the General Fund. The church organist, taking advice from professional organ builders and others, may from time to time bring proposals to the Church Council as to how this fund should be used. Repair work started in October 2018 and a sum of £12.2k has been spent to date. Further significant repair work is anticipated in the medium term, but following the unexpected death of our Organist in February 2025, nothing is currently scheduled.

- (e) Benevolence - £0.2k

This designated reserve is spent at the discretion of the Minister and is used to support people in times of need and for special one off payments that may be required. One small payment was made from this fund during 2024/25. Future contributions to this designated reserve will come from the General Fund.

(f) Ruskin Community Cinema - £17k

The Church's community cinema continues to thrive and in the last year has shown 10 films, one having to be cancelled at the last minute due to a heatwave, meaning the hall was just too hot to be comfortable or safe. The income for the cinema comes from audience donations and sale of refreshments. Income covers the cinema's operational costs, including film licenses, and builds towards the renewal and improvement of equipment. We try to show a varied range of films -comedy, drama and musicals. Every film has an interval, allowing time for the audience to chat and purchase refreshments. No booking is required and we run 2 screenings on a Saturday afternoon and evening once a month.

The most popular film this year has been The Penguin Lessons, to which we had two full houses. The mailing list continues to grow and another encouraging note is that we regularly run out of 'Here is the News' magazines which non church members take home. We also have a power point running before the films advertising the church's outreach groups, any special services and the regular coffee mornings. A small but dedicated team of volunteers continue to give of their time to ensure the cinema days are successful. We have spent some money this year on maintenance and plan some IT improvement this coming year.

(g) Arts - £5k

The income for this designated reserve was donated to the Church by the Ruskin Players in 2017/18.

(h) Ruskin Road Pre-School - £50k

This restricted reserve supports the cash-flow requirements of the Church's Pre-School and has increased by £17k over the academic year. The academic year started with a reasonable number of children which gradually built up over the course of the year resulting in a steady surplus of funds. At no time did the Pre-School go into deficit. Seven staff members were employed by the Pre-School at the beginning of the year with an extra staff member being taken on towards the end of April to cover for one staff member taking maternity leave at the beginning of May. The Pre-School has paid maternity pay which will be claimed back during the following year. As with the previous year timetabling and staff overtime has been monitored. The minimum wage increased in April but was offset by an increase in funding.

(j) Pre-School Employment - £11k

This reserve was created in 2011/12 to cover advice and other costs that the Church might incur in respect of staff employed for the Pre-School staff currently and in the future. The amount required to cover any financial liabilities that could arise as a result of employing staff or which might result from changes in the market for pre-school. The figures are reassessed and uplifted to the appropriate level for the forthcoming financial year.

(k) The Trustees for Methodist Church Purposes (TMCP) - £136k

This reserve consists of legacies left to the Church but it is held on our behalf by the TMCP part of Methodism. It consists of a £15k Endowment Fund and other designated funds of £121k. It is being held for significant building projects.

Adopted by Church Council

11 November 2025

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	General Fund (unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2024-25 £
Income						
1 Offerings	4	29,646				29,646
2 Donations	4	1,473		801		2,274
3 Gift aid	4	8,328				8,328
4 Interest and investment income	7	8,474				8,474
5 Income from investment properties						0
6 Internal organisations	8,11			116,843		116,843
7 Other charitable income	5,6,8	72,116	28,990			101,106
8 Total income		120,036	28,990	117,644	0	266,670
Expenditure						
9 Circuit assessment or share	19	39,000				39,000
10 Grants and donations	19 (part)	2,727				2,727
11 Property maintenance	3	37,599	15,207			52,807
12 Insurance, utilities etc		17,860				17,860
13 Depreciation						0
14 Office expenses	10 (part)	1,835				1,835
15 Other expenditure		12,775	2,404			15,179
16 Internal organisations				99,894		99,894
17 Total charitable expenditure		111,796	17,612	99,894	0	229,301
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		8,240	11,378	17,750	0	37,368
21 Transfers between funds	18					0
22 Other gains/(losses)	13		2,141			2,141
23 Net movement in funds		8,240	13,520	17,750	0	39,510
24 Total funds brought forward		48,342	205,432	41,936	15,000	310,710
25 Total funds carried forward		56,582	218,952	59,686	15,000	350,219

Balance Sheet as at 31 August 2025

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2025 £	Totals 2024 £
Fixed Assets							
Church building and other property						-	-
Investment properties						-	-
Investments						-	-
Total fixed assets	3,12	-	-	-	-	-	-
Current Assets							
Debtors and prepayments	2,14	9,403	100			9,503	16,750
Loans by the Churches						-	-
Investments with TMCP	13		120,747		15,000	135,747	133,606
Central Finance Board Deposits	14		54,677	9,143		63,820	54,947
Cash at Bank and in hand	14	68,734	52,912	50,543		172,188	131,254
Total current assets		78,137	228,436	59,686	15,000	381,259	336,557
Current liabilities							
Creditors (due in under 1 year)	3,15	21,555	9,484			31,039	25,848
Total current liabilities		21,555	9,484	-	-	31,039	25,848
Net current assets/liabilities		56,582	218,952	59,686	15,000	350,219	310,710
Total assets less current liabilities		56,582	218,952	59,686	15,000	350,219	310,710
Long term liabilities (due after more than one year)							
Grants payable after 2024-25	17					-	-
Loans to the Church						-	-
						-	-
Net assets		56,582	218,952	59,686	15,000	350,219	310,710
Funds of the Church							
General Fund (Unrestricted)		56,582				56,582	48,342
Designated Funds (Unrestricted)			218,952			218,952	205,432
Total Unrestricted Funds						275,533	253,774
Restricted Funds				59,686		59,686	41,936
Endowment Funds					15,000	15,000	15,000
Total Funds		56,582	218,952	59,686	15,000	350,219	310,710

Notes to the Accounts

1. Basis of accounting & accounting policies

i Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015 - Charities SORP (FRS 102).

In preparing the accounts consideration has been given as to whether in applying the policies required by the Charities SORP (FRS 102) any comparative figures have needed restatement. No restatements were required.

ii Public benefit entity

Carshalton Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii 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.

iv Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Designated funds set aside for a specified purpose, Church Trustees have discretion on how this is spent, or can transfer back into the general fund. Restricted funds which are held for a narrower purpose including those for internal organisations. There is one Endowment fund. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

v Going concern

Based on the monetary assets and human resources available 31st August 2025, the Trustees believe that the church is a going concern.

vi 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. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

vii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more than likely than not that there will be an outflow of economic benefit.

viii 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.

ix VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

x Tangible fixed assets for use by the Church

Fixed Assets are written off on acquisition and not recorded in the Balance Sheet.

xi Investment Properties

Investment properties - no property is currently deemed to be held for the long term purposes of the charity.

xii 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 Balance Sheet notes.

The Church's monetary investments are deposited with the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP.

2 Receivables

Debtors and Prepayments include £8.3k Gift Aid, £1k Hall hire arrears unpaid.

3 Payables

Creditors include outstanding costs for; £2.8k External doors repainting, £2.5k RIBA Stage 1 fees Church project, £6.2k Dementia Café circuit grant prepayment, £15k historical unbilled gas meter arrears provision, and other smaller items.

Carshalton Methodist Church

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
4. Donations and legacies				
Collections	29,646		29,646	30,112
Tax credits	8,328		8,328	7,399
Legacies	-		-	8,241
Donations	1,473	801	2,274	835
Total	39,447	801	40,248	46,586
5. Charitable activities				
Fund raising	3,799		3,799	3,513
Community Cinema	6,001		6,001	6,835
Total	9,799	-	9,799	10,348
6. Other trading activities				
Lettings	62,507		62,507	59,127
Cottage rent income	18,528		18,528	13,228
Total	81,035	-	81,035	72,355
7. Investment income				
Central Finance Board	2,633		2,633	2,735
CAF deposit account	2,628		2,628	2,619
TMCP*	3,213		3,213	3,116
Rental income	-		-	-
Other	-		-	-
Total	8,474	-	8,474	8,469
8. Other				
Internal Organisations		116,843	116,843	88,366
Circuit Grant	3,455		3,455	-
Dementia Club	3,789		3,789	
Misc	3,027		3,027	2,575
Total	10,272	116,843	127,114	90,941

* TMCP additional interest £2,141.20 held within funds managed by Manchester

9. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£ -	£ -
Number of trustees who were paid expenses	6	5
Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers	£ 3,301	£ 2,361
Total amount paid	£ 3,301	£ 2,361

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 450	£ 440
Other fees (e.g: advice, accountancy services) paid to the independent examiner or auditor	£	£

11. Paid employees

Staff Costs (Pre School & Tues club) paid during the year were:

Gross wages, salaries and benefits in kind	£ 79,052	£ 57,430
Employer's National Insurance costs	£ 4,862	£ 1,971
Pension costs	£ 1,406	£ 1,156
Total staff costs	£ 85,320	£ 60,557
Average number of staff employed during the year were:	8	6

Carshalton Methodist Church

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	8,952,880						8,952,880
Additions							
Revaluations (+/-)	313,492						313,492
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	9,266,372						9,266,372

Accumulated depreciation

Balance brought forward	8,952,880						8,952,880
Depreciation charge for year (-)							
Revaluations (+/-)	313,492						313,492
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	9,266,372						9,266,372

Net book value

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

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

Land & Buildings: Revaluation based upon latest Methodist Insurance 'sum insured' value

The cost of building work is written off immediately

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	133,606	130,133
Add: additions to investments at cost *	2,141	3,472
Less: disposals at carrying value		
Net gain/(loss) on revaluation		
Carrying (market) value at end of year	135,747	133,606

** relates to interest on TMCP funds*

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	-	9,750
Accrued income	1,075	5,789
Accrued Gift Aid	8,328	1,131
Other debtors / prepayments	100	80
Total debtors and prepayments	9,503	16,750

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in CAF Bank	121,646	97,661
Bank balance held in CFB	63,820	54,947
Bank balance held in Lloyds (Pre School)	50,543	33,594
Total Cash and Bank	236,009	186,202

15. Analysis of current liabilities and long term

Trade Creditors	30,939	25,265
Other Creditors	100	583
Total Current Liabilities	31,039	25,848

16. Capital commitments and contingent liabilities

At the 31st August 2025, the Church had no capital commitments.

No contingent liabilities were identified at 31st August 2025

17. Loans and creditors due after one year

None due

Carshalton Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General	48,342	120,036	(111,796)			56,582
Benevolence	348		(120)			228
Buildings & Cottage	57,133	22,989	(15,207)			64,915
Community Cinema	13,230	6,001	(2,284)			16,947
Pre School Employment	10,992					10,992
Arts	5,123					5,123
TMCP	118,606	2,141				120,747
Total	253,774	151,167	(129,408)			275,533

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	3,013					3,013
Organ	5,329	801				6,130
Pre School	33,594	116,843	(99,894)			50,543
Total	41,936	117,644	(99,894)			59,686

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP	15,000					15,000
Total	15,000					15,000

Fund purposes

General	Income and payment of general church running costs
Benevolence	Assisting financially to those in need (Ministers discretion)
Buildings & Cottage	Major property repairs / refurbishments
Community Cinema	Films shown for local community
Pre School Employment	Redundancy provision pre school and other employment expenses
Arts	Donation for the Arts to be determined in due course
Outreach	Outreach into the community
Organ	Major organ repairs
Pre School	Group for pre school children
TMCP	Legacies held on our behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

Carshalton Methodist Church

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2025
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxilliary fund, Methodist Ministers Housing Society)		600		
All We Can	Methodist relief charity	Charity Donations		400		
Methodist Church World Mission Fund	Methodist Charity	Charity Donations		234		
Sutton (Surrey) Circuit	Circuit	Assessment		39,000		
Sutton (Surrey) Circuit	Circuit	Grant for community Dementia club ('Tues Club')	3,455			
Total			3,455	40,234	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2024
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxilliary fund, Methodist Ministers Housing Society)		600		
All We Can	Methodist relief charity	Charity Donations		187		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		35,000		
Total			-	35,787	-	-

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)	MARIE POOLE	Chair & Circuit rep
--------------------	-------------	------------------------

LAY WORKERS	N/A
--------------------	-----

CHURCH STEWARDS

CAROLINE ELSIE MARY KINGSNORTH	Circuit rep
JACQUELINE MERIEL WAITE	Circuit rep
STEPHEN HANLEY JORDAN	

CHURCH SAFEGUARDING CO-ORDINATOR

ROSALIND SARAH BOXALL

CHURCH COUNCIL SECRETARY

MARGARET VALERIE AUSTEN

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

1	CAROLINE JULIE COOK	Circuit rep
2	ANDREW STEPHEN DEARDS	
3	SUSETTE ANN FORTY	Circuit rep
4	KATY FRENKIEL	
5	ELIZABETH ANNE GUNTON	
6	GEOFFREY PAUL GUNTON	
7	DEBORAH ANN JORDAN	
8	JOHN KINGSNORTH	Circuit rep
9	FIONA POTTER	
10	CHARLOTTE REBECCA MELANIE RYAN	

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date 12-Oct-25

Name

MRS CAROLINE COOK

Address

27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on

20-Jan-26

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

DEACON MARIE POOLE

Independent Examiner's Report to the Trustees of the

Carshalton Methodist

Church

This Report is on the Church Accounts for the year ended 31st August

2025

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011(the Charities Act) and that an independent examination is needed.

MR ANTHONY HALLETT

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

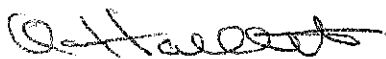
have not been met; or

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

Name

MR ANTHONY HALLETT

Signature



Relevant Professional qualification or body

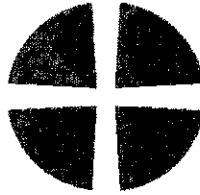
Address

14 TANGIER WAY
TADWORTH
SURREY KT20 5NB

Date

27.11.25.

Accounts



Church
Accruals Accounts
2023-2024

THE METHODIST CHURCH

**REPORT AND ACCOUNTS
(ACCRUALS BASIS)**

for the year ended 31 August 2024

Carshalton Methodist

Church

Registered Charity - Registration number

1128616

SUTTON (SURREY)

Circuit No

35/39

Minister

DEACON MARIE POOLE

Church Stewards

CAROLINE KINGSNORTH

JACQUELINE WAITE

STEPHEN JORDAN

Church Treasurer

CAROLINE COOK

Trustee's 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 2024 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

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

Main communication address
The Church Office, 2 Ruskin Road
Carshalton
SM5 3DE

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).

The members of the Carshalton Methodist Church meeting are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting (ACM).

Day to day management of the church is undertaken by the Church Leadership team and other designated officials along with the Minister.

The Trustees and the Auditor are appointed at the ACM.

The full list of Church Council members is shown as Appendix A to this report.

Treasurer: Mrs Caroline Cook, ACMA

Caroline Cook acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

Independent Examiner
Mr Anthony Hallett

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Carshalton Methodist Church

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

Carshalton Methodist Church is registered with the Charity Commissioners and its registration number is 1128616. Correspondence should be sent to the Senior Steward at The Church Office, 2 Ruskin Road, Carshalton, SM5 3DE.

Aims and organisation

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; and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

Aims of Carshalton Methodist Church:

We subscribe to the broad aims of the Methodist Church of Great Britain:

- 1 To increase awareness of God's presence and celebrate His love.
- 2 Help people to grow and learn as Christians through mutual support and care.
- 3 Be a good neighbour to people in need and challenge injustice.
- 4 Encourage people to be followers of Jesus Christ.

Our local priorities being:

- 1 To develop the spiritual life of the Church and to attract increased membership.
- 2 Reach out to and be a resource for the local community.
- 3 The ongoing upgrading of our premises to facilitate worship and community use.

Worship

We have our regular Sunday morning services attended by between 45 to 60 people. We have a group of members with learning difficulties attending who have made themselves at home with us and enhance our worship. They join in with many of our activities. Our choir sings an anthem two or three times a month and enhances our evening Christmas Carol service which draws a good number to celebrate the birth of Jesus and our Easter Sunday morning

Monthly evening meetings offered informal worship and discussion, and the leading of services, both morning and evening has been shared by Circuit Ministers, Accredited Local Preachers, and our own Worship Leaders. The evening prayer service has been meeting regularly on the 2nd Sunday of the month via Zoom. The Junior Church, (Young Explorers), continue to meet each Sunday in an adjoining hall, occasionally joining the services at the end to tell the congregation what they have been learning about. This has included making a video of their dramatised version of Paul's escape from prison and showing some of their art and craft work. They also presented a Nativity drama at Christmas. We have been pleased to welcome five new members into our Young Explorers this year.

We have parade services four times a year, with around 50 or 60 from our scouting and guiding groups attending. We also involve them in the festivals, providing displays in the church for harvest. We open the church during their usual meeting times so they can see the displays of other sections. Our minister has made contact with each of the groups and aims to meet with them at least annually. We also have a Christmas Carol service which draws a large number of people from both inside and outside the church. Our Midnight in Bethlehem service provides an evening Christmas Eve service, coinciding with Midnight in Bethlehem. This has proved popular with those who prefer not to come out too late. We celebrate Maundy Thursday with an Agape meal, which includes the Bible reading of the Last Supper and foot washing.

Since the pandemic, we have continued to support those who are unable to come to church by giving them The Vine at Home service sheets along with our notices. We also have an audio recording of each service, which is sent to people who have requested this. In addition, they are visited regularly by members of the congregation and pastoral visitors.

Our church is a member of Churches Together in Carshalton (CTIC), supporting the Week of Prayer for Christian Unity, which is a midweek evening service, ecumenical Lent House groups and the Walk of Witness on Good Friday. Another annual ecumenical event is the World Day of Prayer in March which this year was written by the women of Palestine.

A couple of home groups continue to meet monthly, discussing a variety of different topics with a biblical base.

We have a pastoral visiting system in place which meets at least once a year.

The Fundraising Team have organised events such as the Christmas Tree Festival, which have enabled us to outreach to the local community particularly with the Salvation Army choir and band, bringing the true meaning of Christmas to the locality.

Our regular coffee mornings have supported the Macmillan cancer appeal, Fairtrade and Operation Christmas Child.

We have established a prayer corner with a globe to focus our thoughts on the wider world and with ideas for prayers. These are updated regularly, often with prayers from the Methodist Church website based on situations around the world.

A considerable investment of time by our webmaster has continued to raise our profile and enables people to contact us easily, giving us a very comprehensive, informative, and frequently updated website: www.carshalton-methodist.org.uk. There is 'worshipping at home' page which gives links to sites which provide material for this purpose. We advertise our events on this and also on our Facebook page.

The church oversees its OFSTED registered Pre-school, which is run on the premises, providing a child development service to local families. They have an Ofsted rating of Good again this year after an inspection.

Our cinema holds regular monthly showings on both afternoon and evening. It is very well supported and many people from the community look forward to these films.

The Camera Club and Choral Society meet on our premises. This year, the Annual Camera Club exhibition was held in the church.

Our weekly Mother and Toddler Group continues to draw parents with their children. We have a full range of uniformed organisations from the scout and guides associations.

Through Operation Christmas Child, church members and people from the local area filled shoe boxes with gifts for disadvantaged children around the world. Collections of tins and packet food are donated regularly to the Sutton Foodbank, by our members and from other people who use our premises, to support the needy of the locality. Our annual gift service at Christmas provides Christmas gifts, often in the form of gift vouchers, to families with a member in prison.

Our Welcome cafe has got to know our local community, providing friendship and company and also a warm space during the cold winter months. A number of people come either to chat with their group of friends or to join the general group. The light lunches are very much appreciated.

Time Together meets monthly, for coffee in the café and then for a short Biblical reflection in another hall. This is followed by a hot meal and is well supported, particularly by the elderly and those who live alone.

Knit and Natter meets monthly, providing an opportunity for people in our church and the local community to meet together for a friendly chat whilst pursuing their chosen activity.

Our monthly gardening group has kept contact with Friends of Carshalton Park. One member regularly joins our gardening sessions and others provide flowers and plants for us. This group has tidied up a once disused area.

We have enrolled with A Rocha and have gained a Bronze eco award and are now working towards silver.

The church aimed, last year, to continue to reach out to our local community and to respond to the need to develop the worship and spiritual life of our church.

Our response to the worshipping community, the outreach opportunities listed above, and our support of various charities are evidence of the way we reach out to our local community, including younger children.

Throughout the year we have been developing an idea to set up a cafe once a week for those suffering from memory loss. With help of a grant from the circuit, we have succeeded in employing an administrator one day a week to set up and help with the running of this. It was launched at the end of September 2024.

Financial Review

The Church's income and expenditure accounts for the year ended 31 August 2024 and its balance sheet as at 31 August 2024 form part of this annual report. The Church and Pre School delivered a surplus of £21,087 compared to a deficit of (£3,738) in the prior year. The Church surplus was £11,673 compared to a surplus of £11,605 in 2022/23. The Pre-School report a surplus of £9,399 compared to a deficit of (£15,344) in 2022/23. The Church has completed a refurbishment of the Ruskin Halls toilets and we received a 50% Circuit Grant of £17,500.

As at 31 August 2024 the Managing Trustees had control of local reserves amounting to £177,104 plus reserves held at TMCP in Manchester.

Reserves Policy Statement

The Church updated its reserves policy statement outlining the purpose and processes involved in managing the various monies under the Church Council's control. The statement forms part of this annual report.

Risk Management

The Leadership Team, the Finance and Property Committees have updated their specific risks and its report was approved at Church Council meeting held on 7 November 2024. An annual review is carried out of the current assessment of the risks impacting on its operations and finances. Plans are formulated to mitigate these risks.

Plans for 2024/25

The Leadership Team is continuing to build up the Church by prayer, Bible study and worship. We continue to embrace the Sutton Circuit Development plan, developing our own aims for the forthcoming year, which also feed into the circuit's aims. We aim to be a welcoming church where people feel at home. We continue to have new people join us who choose to stay.

Caroline Kingsnorth, Senior Church Steward
Jacqueline Waite, Steward
Stephen Jordan, Steward
7 November 2024

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.

Related Parties

The Church is part of the Sutton (Surrey) Circuit which is part of the London District and is also accountable to the Methodist Conference.

The only internal organisation linked to this church is the Pre-School.

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

The Carshalton 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.

The Carshalton 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 as at 31 August 2024

This statement outlines the Carshalton Methodist Church's reserves policy and its process for managing the Church's finances to cover present, ongoing and future liabilities. There are ten designated allocations of the Church's reserves as follows:

- (a) General
- (b) Outreach
- (c) Building and Cottage Development
- (d) Organ
- (e) Benevolence
- (f) Ruskin Community Cinema

- (g) Arts
- (h) Ruskin Road Pre-School
- (i) Pre-School Employment
- (j) The Trustees for Methodist Church Purposes (TMCP)

General Reserves

- (a) General - £48k

The Church Treasurer holds the Church's revenue funds in the Charity Aid Foundation (CAF) bank account.

Other funds are held in a Central Finance Board deposit account. Its legacies are held by the Methodist Church Property Division and are used mainly to pay for building projects.

This year the routine and one-off giving, including related gift aid, has covered our key payment of the Church's Circuit Share. The general reserve now covers 100% of the Circuit share annual payment of £39,000 (2024-25) which is an excellent position. This Circuit share payment is made quarterly in advance.

During the 2023/24 financial year, the Church reviewed its high Gas & Electricity costs and has switched energy provider.

Designated allocations held for specific purposes

- (b) Outreach - £3k

The amount in this designated reserve can be used for the Church's outreach programme.

We have used banners to advertise our special services. We also had an Advent trail, adding a piece of text or a picture from the Christmas story, building up the events throughout Advent, which engaged many people, particularly children stopping on their way from school to see the next stage in the story.

- (c) Building and Cottage Development - £57k

Income into this fund is from the cottage rent and fund raising, additionally last year we received a grant from the CMTF (Circuit Model Trust Fund) of £17.5k funding 50% of the Ruskin Hall Toilet refurbishment. No transfer has been made from the General Fund to this fund this year.

The Church has a "rolling maintenance and minor improvement" programme and the ongoing income will be spent in this area. During this financial year the Church completed the refurbishment of the Ruskin Hall ladies and gents toilets, which includes a disabled toilet. The Church has also had the 5 year electrical safety inspection and have begun to carry out works identified in this safety inspection which will continue through the next financial year. Our Property Committee continues to identify the costs of property priorities and will bring them to Church Council in due course and additional funds, including grants, may be required to carry out further major work.

- (d) Organ - £5k

Donations towards repairs, refurbishment, or other improvements to the organ are placed in this reserve. Routine maintenance costs are met from the General Fund. The church organist, taking advice from professional organ builders and others, may from time to time bring proposals to the Church Council as to how this fund should be used. Repair work started in October 2018 and a sum of £12.2k has been spent to date. Further significant repair work is anticipated in the medium term, but nothing is currently scheduled.

- (e) Benevolence - £0.3k

This designated reserve is spent at the discretion of the Minister and is used to support people in times of need and for special one off payments that may be required. No payments were made from this fund during 2023/24. Future contributions to this designated reserve will come from the General Fund.

(f) Ruskin Community Cinema - £13k

The Church's community cinema has been in full swing and since September 2023 the Community Cinema has shown ten films with subtitles. The most popular film this last year was 'Where the Crawdads Sing'. The income for the cinema comes from audience donations and sale of refreshments. Income covers the cinema's operational costs, including film licences, and builds towards the renewal and improvement of equipment. We try to show a varied range of films -comedy, drama and musicals. Every film has an interval, allowing time for the audience to chat and purchase refreshments. No booking is required and we run 2 screenings on a Saturday afternoon and evening once a month. The mailing list continues to grow and another encouraging note is that we regularly run out of 'Here is the news' magazines which non church members take home. A small but dedicated team of volunteers continue to give of their time to ensure the cinema days are successful. We have spent some money this year on upgrading and maintenance, including buying a new professional standard blu ray player. The cinema attendees have appreciated the church's refurbished toilets in the Ruskin Hall.

(g) Arts - £5k

The income for this designated reserve was donated to the Church by the Ruskin Players in 2017/18.

(h) Ruskin Road Pre-School - £34k

This restricted reserve supports the cash-flow requirements of the Church's Pre-School and has increased by £9,400 over the academic year. Due to a reduction in staff numbers the previous academic year five staff members were in post at the beginning of the Autumn term. This resulted in a reduction in the wages bill. One staff member left at the Autumn half term and two new staff members were appointed as the child numbers increased. The child numbers continued to increase, and another staff member was appointed in April. There are now seven staff employed by the Pre-School. A cost saving has also been made to the wages bill by better timetabling of staff and a tightening up of overtime and extra payments for work done outside normal hours. The minimum wage increased in April but was offset by an increase in funding and the funding of all two-year-olds.

(j) Pre-School Employment - £11k

This reserve was created in 2011/12 to cover advice and other costs that the Church might incur in respect of staff employed for the Pre-School staff currently and in the future. The amount required to cover any financial liabilities that could arise as a result of employing staff or which might result from changes in the market for pre-school. The figures are reassessed and uplifted to the appropriate level for the forthcoming financial year.

(k) The Trustees for Methodist Church Purposes (TMCP) - £133k

This reserve consists of legacies left to the Church but it is held on our behalf by the TMCP part of Methodism. It consists of a £15k Endowment Fund and other designated funds of £118k. It is being held for significant building projects.

Adopted by Church Council

7 November 2024

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund (unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
Income						
1 Offerings	4	30,112				30,112
2 Donations	4	8,995	0	80		9,075
3 Gift aid	4	7,399	0	0		7,399
4 Interest and investment income	7	8,496				8,496
5 Income from investment properties						0
6 Internal organisations	8,11			88,366		88,366
7 Other charitable income	5,6,8	61,310	23,941			85,250
8 Total income		116,312	23,941	88,446	0	228,698
Expenditure						
9 Circuit assessment or share	19	35,000				35,000
10 Grants and donations	19 (part)	1,355				1,355
11 Property maintenance	3	24,196	9,979			34,175
12 Insurance, utilities etc		45,565				45,565
13 Depreciation						0
14 Office expenses	10 (part)	1,367				1,367
15 Other expenditure		4,694	2,725	3,780		11,198
16 Internal organisations				78,966		78,966
17 Total charitable expenditure		112,176	12,703	82,746	0	207,626
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		4,136	11,237	5,699	0	21,072
21 Transfers between funds	18					0
22 Other gains/(losses)	13		3,472			3,472
23 Net movement in funds		4,136	14,710	5,699	0	24,545
24 Total funds brought forward		44,206	190,722	36,237	15,000	286,165
25 Total funds carried forward		48,342	205,432	41,936	15,000	310,710

Balance Sheet as at 31 August 2024

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024 £	Totals 2023 £
Fixed Assets							
Church building and other property						-	-
Investment properties						-	-
Investments						-	-
Total fixed assets	3,12	-	-	-	-	-	-
Current Assets							
Debtors and prepayments	2,14	16,750				16,750	15,775
Loans by the Churches						-	-
Investments with TMCP	13		118,606		15,000	133,606	130,133
Central Finance Board Deposits	14		46,605	8,342		54,947	52,212
Cash at Bank and in hand	14	49,968	47,693	33,594		131,254	159,880
Total current assets		66,718	212,903	41,936	15,000	336,557	358,001
Current liabilities							
Creditors (due in under 1 year)	3,15	18,376	7,472			25,848	71,836
Total current liabilities		18,376	7,472	-	-	25,848	71,836
Net current assets/liabilities		48,342	205,432	41,936	15,000	310,710	286,165
Total assets less current liabilities		48,342	205,432	41,936	15,000	310,710	286,165
Long term liabilities (due after more than one year)							
Grants payable after 2022-23	17					-	-
Loans to the Church						-	-
						-	-
Net assets		48,342	205,432	41,936	15,000	310,710	286,165
Funds of the Church							
General Fund (Unrestricted)		48,342				48,342	44,206
Designated Funds (Unrestricted)			205,432			205,432	190,722
Total Unrestricted Funds						253,774	234,928
Restricted Funds				41,936		41,936	36,237
Endowment Funds					15,000	15,000	15,000
Total Funds		48,342	205,432	41,936	15,000	310,710	286,165

Notes to the Accounts

1. Basis of accounting & accounting policies

i Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015 - Charities SORP (FRS 102).

In preparing the accounts consideration has been given as to whether in applying the policies required by the Charities SORP (FRS 102) any comparative figures have needed restatement. No restatements were required.

ii Public benefit entity

Carshalton Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii 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.

iv Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Designated funds set aside for a specified purpose, Church Trustees have discretion on how this is spent, or can transfer back into the general fund. Restricted funds which are held for a narrower purpose including those for internal organisations. There is one Endowment fund. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

v Going concern

Based on the monetary assets and human resources available 31st August 2024, the Trustees believe that the church is a going concern.

vi 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. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

vii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more than likely than not that there will be an outflow of economic benefit.

viii 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.

ix VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

x Tangible fixed assets for use by the Church

Fixed Assets are written off on acquisition and not recorded in the Balance Sheet.

xi Investment Properties

Investment properties - no property is currently deemed to be held for the long term purposes of the charity.

xii 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 Balance Sheet notes.

The Church's monetary investments are deposited with the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP.

2 Receivables

Debtors and Prepayments include £10k Assessment Sept-Nov, and £6k hall rental income

3 Payables

Creditors include outstanding costs for; £2.5k Ruskin Hall redecoration, £3k Dementia Café circuit grant prepayment, £15k historical unbilled gas meter arrears provision, and other smaller items.

Carshalton Methodist Church

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
4. Donations and legacies				
Collections	30,112		30,112	29,777
Tax credits	7,399		7,399	7,221
Legacies	8,241		8,241	-
Donations	755	80	835	1,104
Total	46,506	80	46,586	38,103
5. Charitable activities				
Fund raising	3,513		3,513	3,971
Community Cinema	6,835		6,835	5,438
Total	10,348	-	10,348	9,409
6. Other trading activities				
Lettings	59,127		59,127	63,515
Cottage rent income	13,228		13,228	14,121
Total	72,355	-	72,355	77,636
7. Investment income				
Central Finance Board	2,735		2,735	1,753
CAF deposit account	2,619		2,619	921
TMCP*	3,116		3,116	1,798
Rental income	-		-	-
Other	-		-	-
Total	8,469	-	8,469	6,401
8. Other				
Internal Organisations		88,366	88,366	67,715
Circuit Grant			-	17,500
Misc	2,575		2,575	4,183
Total	2,575	88,366	90,941	87,470

* TMCP additional interest £3,472.45 held within funds managed by Manchester

9. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£ -	-
Number of trustees who were paid expenses	5	6
Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers	£ 2,361	2,417
Total amount paid	£ 2,361	2,417

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 440	425
Other fees (e.g: advice, accountancy services) paid to the independent examiner or auditor	£	

11. Paid employees

Staff Costs (Pre School) paid during the year were:

Gross wages, salaries and benefits in kind	£ 59,401	63,794
Employer's National Insurance costs	£ -	-
Pension costs	£ 1,156	1,318
Total staff costs	£ 60,557	65,112
Average number of staff employed during the year were:	6	7

Carshalton Methodist Church

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	8,666,946						8,666,946
Additions							
Revaluations (+/-)	285,934						285,934
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	8,952,880						8,952,880

Accumulated depreciation

Balance brought forward	8,666,946						8,666,946
Depreciation charge for year (-)							
Revaluations (+/-)	285,934						285,934
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	8,952,880						8,952,880

Net book value

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

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

Land & Buildings: Revaluation based upon latest Methodist Insurance 'sum insured' value
The cost of building work is written off immediately

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	130,133	128,205
Add: additions to investments at cost *	3,472	1,928
Less: disposals at carrying value		
Net gain/(loss) on revaluation		
Carrying (market) value at end of year	133,606	130,133

** relates to interest on TMCP funds*

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	9,750	8,750
Accrued income	5,789	6,475
Other debtors / prepayments	1,211	550
Total debtors and prepayments	16,750	15,775

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in CAF Bank	97,661	135,686
Bank balance held in CFB	54,947	52,212
Bank balance held in Lloyds (Pre School)	33,594	24,194
Total Cash and Bank	186,202	212,092

15. Analysis of current liabilities and long term

Trade Creditors	25,265	71,516
Other Creditors	583	320
Total Current Liabilities	25,848	71,836

16. Capital commitments and contingent liabilities

At the 31st August 2024, the Church had no capital commitments.

No contingent liabilities were identified at 31st August 2024

17. Loans and creditors due after one year

None due

Carshalton Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General	44,206	116,312	(112,176)			48,342
Benevolence	348					348
Buildings & Cottage	50,006	17,106	(9,979)			57,133
Community Cinema	9,018	6,835	(2,622)			13,230
Pre School Employment	10,992					10,992
Junior Church						
Arts	5,225		-102			5,123
TMCP	115,133	3,472				118,606
Totals	234,928	143,725	(124,880)			253,774

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	3,225		(211)			3,013
Organ	8,818	80	(3,569)			5,329
Pre School	24,194	88,366	(78,966)			33,594
Totals	36,237	88,446	(82,746)			41,936

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP	15,000					15,000
Totals	15,000					15,000

Fund purposes

General	Income and payment of general church running costs
Benevolence	Assisting financially to those in need (Ministers discretion)
Buildings & Cottage	Major property repairs / refurbishments
Community Cinema	Films shown for local community
Pre School Employment	Redundancy provision pre school and other employment expenses
Arts	Donation for the Arts to be determined in due course
Outreach	Outreach into the community
Organ	Major organ repairs
Pre School	Group for pre school children
TMCP	Legacies held on our behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

Carshalton Methodist Church

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2024
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		600		
All We Can	Methodist relief charity	Charity Donations		187		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		35,000		
Total			-	35,787	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2023
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		537		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		31,000		
Total			-	32,037	-	-

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)	MARIE POOLE	Circuit rep
	REV HENDRY PONNAIAH	Chair <i>(Not a voting Trustee)</i>

LAY WORKERS	N/A
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CHURCH STEWARDS	CAROLINE ELSIE MARY KINGSNORTH	Circuit rep
	JACQUELINE MERIEL WAITE	Circuit rep
	STEPHEN HANLEY JORDAN	

CHURCH SAFEGUARDING CO-ORDINATOR	ROSALIND SARAH BOXALL
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CHURCH COUNCIL SECRETARY	MARGARET VALERIE AUSTEN
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CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

1	CAROLINE JULIE COOK	Circuit rep
2	ANDREW STEPHEN DEARDS	
3	SUSETTE ANN FORTY	Circuit rep
4	SHARON JOHNSON	
5	KATY FRENKIEL	
6	ELIZABETH ANNE GUNTON	
7	GEOFFREY PAUL GUNTON	
8	DEBORAH ANN JORDAN	
9	JOHN KINGSNORTH	Circuit rep
10	FIONA POTTER	
11	CHARLOTTE REBECCA MELANIE RYAN	
12	MICHAEL WEBB	
13	JOHN ALAN JAMESON	

DECLARATIONS**Treasurer**

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date

17-Oct-24

Name

MRS CAROLINE COOK

Address

27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF**Presentation to the Church Council Meeting for approval.**

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on

07-Nov-24

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

DEACON MARIE POOLE

Independent Examiner's Report to the Trustees of the

Carshalton Methodist

Church

This Report is on the Church Accounts for the year ended 31st August

2024

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011(the Charities Act) and that an independent examination is needed.

MR ANTHONY HALLETT

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name

MR ANTHONY HALLETT

Signature

A. Hallett

Relevant Professional qualification or body

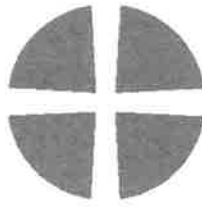
Address

44 TANGIER WAY
BURGH HEATH
TADWORTH, SURREY. KT20 5NB

Date

02. 11. 2024

Accounts



**Church
Accruals Accounts
2022-2023**

THE METHODIST CHURCH

**REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023**

Carshalton Methodist

Church

Registered Charity - Registration number

1128616

SUTTON (SURREY)

Circuit No

35/39

Minister

DEACON MARIE POOLE

Church Stewards

CAROLINE KINGSNORTH

JACQUELINE WAITE

STEPHEN JORDAN

Church Treasurer

CAROLINE COOK

Trustee's 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 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

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

Main communication address
The Church Office, 2 Ruskin Road
Carshalton
SM5 3DE

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).

The members of the Carshalton Methodist Church meeting are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting (ACM).

Day to day management of the church is undertaken by the Church Leadership team and other designated officials along with the Minister.

The Trustees and the Auditor are appointed at the ACM.

The full list of Church Council members is shown as Appendix A to this report.

Treasurer: Mrs Caroline Cook, ACMA

Caroline Cook acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

Independent Examiner
Mr Anthony Hallett

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

Carshalton Methodist Church is registered with the Charity Commissioners and its registration number is 1128616. Correspondence should be sent to the Senior Steward at The Church Office, 2 Ruskin Road, Carshalton, SM5 3DE.

Aims and organisation

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; and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

Aims of Carshalton Methodist Church:

We subscribe to the broad aims of the Methodist Church of Great Britain:

- 1 To increase awareness of God's presence and celebrate His love.
- 2 Help people to grow and learn as Christians through mutual support and care.
- 3 Be a good neighbour to people in need and challenge injustice.
- 4 Encourage people to be followers of Jesus Christ.

Our local priorities being:

- 1 To develop the spiritual life of the Church and to attract increased membership.
- 2 Reach out to and be a resource for the local community.
- 3 The ongoing upgrading of our premises to facilitate worship and community use.

Worship

We have our regular Sunday morning services attended by between 45 to 60 people. We have a group of members with learning difficulties attending who have made themselves at home with us and enhance our worship. They join in with many of our activities. Our choir sings an anthem two or three times a month and enhances our evening Christmas Carol service which draws a good number to celebrate the birth of Jesus.

Monthly evening meetings offered informal worship and discussion, and the leading of services, both morning and evening has been shared by Circuit Ministers, Accredited Local Preachers, and our own Worship Leaders. The evening prayer service has been meeting regularly on the 2nd Sunday of the month via Zoom. The Junior Church, (Young Explorers), continue to meet each Sunday in an adjoining hall, occasionally joining the services at the end to tell the congregation what they have been learning about. This has included telling the congregation of their findings about the persecuted church, and showing some of their art and craft work.

We have parade services four times a year, with around 50 or 60 from our scouting and guiding groups attending. We also involve them in the festivals, providing displays in the church for harvest. We open the church during their usual meeting times so they can see the displays of other sections. Our minister has made contact with each of the groups and aims to meet with them at least annually. We also have a Christmas Carol service which draws a large number of people from both inside and outside the church.

Since the pandemic, we have continued to support those who are unable to come to church by giving them The Vine at Home service sheets along with our notices. We also have an audio recording of each service, which is sent to people who have requested this. In addition, they are visited regularly by members of the congregation and pastoral visitors.

Our church is a member of Churches Together in Carshalton (CTIC), supporting the Week of Prayer for Christian Unity, supporting a midweek evening service, ecumenical Lent House groups and the Walk of Witness on Good Friday. Another annual ecumenical event is the World Day of Prayer in March. In 2023 we hosted the evening service which was prepared by the women of Taiwan. Church members also provided support for the CTIC stall at the local eco fair in August.

A couple of home groups continue to meet monthly, discussing a variety of different topics with a biblical base.

We have a pastoral visiting system in place which met earlier this year to discuss their role.

The Fundraising Team have organised events such as the Christmas Tree Festival, which have enabled us to outreach to the local community particularly with the Salvation Army choir and band, bringing the true meaning of Christmas to the locality. We also opened the church for the Queen's funeral and for the Coronation of King Charles, enabling people to watch in company, not-alone in their homes.

Regular coffee mornings have supported Macmillan cancer appeal and Operation Christmas Child. A charities coffee morning has enabled local charity groups to promote their work.

At Christmas we had an Advent Calendar on the front of our buildings. Each day a different picture or text is added to the board, building up the Christmas story. Many children and parents on their way home from school stop to read the next part of the story.

A considerable investment of time by our webmaster has continued to raise our profile and enables people to contact us easily, giving us a very comprehensive, informative, and frequently updated website: www.carshalton-methodist.org.uk. There is 'worshipping at home' page which gives links to sites which provide material for this purpose. We advertise our events on this and also on our Facebook page.

The church oversees its OFSTED registered Pre-school, which is run on the premises, providing a child development service to local families. They have an Ofsted rating of Good again this year after an inspection.

Our cinema has begun to flourish again, with regular monthly showings on both afternoon and evening. It continues to be well supported and many people from the community look forward to these films.

The Camera Club and Choral Society meeting on our premises have continued drawing visitors to their exhibitions and concerts, respectively. This year, the Annual Camera Club exhibition was held in the church.

Our weekly Mother and Toddler Group continues to draw parents with their children. We have a full range of uniformed organisations from the scout and guides associations.

Through Operation Christmas Child, church members and people from the local area filled shoe boxes with gifts for disadvantaged children around the world. Collections of tins and packet food are donated regularly to the Sutton Foodbank, by our members and from other people who use our premises, to support the needy of the locality. Our annual gift service at Christmas provides Christmas gifts, often in the form of gift vouchers, to families with a member in prison.

Our Welcome cafe has got to know our local community, providing friendship and company and also a warm space during the cold winter months. A number of people come either to chat with their group of friends or to join the general group. The light lunches are very much appreciated.

Time Together meets monthly, for coffee in the café and then for a short Biblical reflection in another hall. This is followed by a hot meal and is well supported, particularly by the elderly and those who live alone.

Knit and Natter meets monthly, providing an opportunity for people in our church and the local community to meet together for a friendly chat whilst pursuing their chosen activity.

We engaged with the Friends of Carshalton Park, helping them with their litter picking for the King's Big Help Out and for the art competition, by providing refreshments and a space to judge their competition. In return, they dug a piece of waste ground on our land, transforming it into a lovely garden. Through Facebook we have stocked our garden with plants. People also offered paving slabs and rocks.

We have enrolled with A Rocha and have gained a Bronze eco award and are now working towards silver.

The church aimed, last year, to continue to reach out to our local community and to respond to the need to develop the worship and spiritual life of our church.

Our response to the worshipping community, the outreach opportunities listed above, and our support of various charities are evidence of the way we reach out to our local community, including younger children.

Financial Review

The Church's income and expenditure accounts for the year ended 31 August 2023 and its balance sheet as at 31 August 2023 form part of this annual report. The Church and Pre School delivered a deficit of (£3,738) compared to a deficit of (£23,705) in the prior year. The Church surplus was £11,605 compared to a deficit of (£22,955) in 2021/22. The Pre-School made a deficit of (£15,344) compared to a deficit of (£750) in 2021/22. The Church has commissioned a refurbishment of the Ruskin Halls toilets towards which we received a 50% Circuit Grant.

As at 31 August 2023 the Managing Trustees had control of local reserves amounting to £156,032 plus reserves held at TMCP in Manchester.

Reserves Policy Statement

The Church updated its reserves policy statement outlining the purpose and processes involved in managing the various monies under the Church Council's control. The statement forms part of this annual report.

Risk Management

The Leadership Team, the Finance and Property Committees have updated their specific risks and its report was approved at Church Council meeting held on 7 November 2023. An annual review is carried out of the current assessment of the risks impacting on its operations and finances. Plans are formulated to mitigate these risks.

Plans for 2023/24

Our new Deacon has been with us for a year now, and has made great strides in getting to know the local community. She met with the Friends of Carshalton Park, met with many people at the Eco Fair and supported our outreach activities. The Leadership Team is continuing to build up the Church by prayer, Bible study and worship. We continue to embrace the Sutton Circuit Development plan, developing our own aims for the forthcoming year, which also feed into the circuit's aims. We aim to be a welcoming church where people feel at home and have had a number of new people join us and choose to stay.

Caroline Kingsnorth, Senior Church Steward

Jacqueline Waite, Steward

Stephen Jordan, Steward

7 November 2023

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.

Related Parties

The Church is part of the Sutton (Surrey) Circuit which is part of the London District and is also accountable to the Methodist Conference.

The only internal organisation linked to this church is the Pre-School.

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

The Carshalton 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.

The Carshalton 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 as at 31 August 2023

This statement outlines the Carshalton Methodist Church's reserves policy and its process for managing the Church's finances to cover present, ongoing and future liabilities. There are ten designated allocations of the Church's reserves as follows:

- (a) General
- (b) Outreach
- (c) Building and Cottage Development
- (d) Organ
- (e) Benevolence

- (f) Ruskin Community Cinema
- (g) Arts
- (h) Ruskin Road Pre-School
- (i) Pre-School Employment
- (j) The Trustees for Methodist Church Purposes (TMCP)

General Reserves

- (a) General - £44k

The Church Treasurer holds the Church's revenue funds in the Charity Aid Foundation (CAF) bank account.

Other funds are held in a Central Finance Board deposit account. Its legacies are held by the Methodist Church Property Division and are used mainly to pay for building projects.

This year the routine and one-off giving, including related gift aid, has covered our key payment of the Church's Circuit Share. The general reserve now covers 100% of the Circuit share annual payment of £35,000 (2023-24) which is an excellent position. This Circuit share payment is made quarterly in advance.

Designated allocations held for specific purposes

- (b) Outreach - £3k

The amount in this designated reserve can be used for the Church's outreach programme.

We have used banners to advertise our special services. We also had an Advent trail, adding a piece of text or a picture from the Christmas story, building up the events throughout Advent, which engaged many people, particularly children stopping on their way from school to see the next stage in the story.

- (c) Building and Cottage Development - £50k

Income into this fund came from the cottage rent income as well as a grant from the CMTF (Circuit Model Trust Fund) of £17.5k funding 50% of the Ruskin Hall Toilet refurbishment. No transfer has been made from the General Fund to this fund this year.

The Church has a "rolling maintenance and minor improvement" programme and the ongoing income will be spent in this area. During this financial year the Church has committed to spend a total of £38k on the refurbishment of the Ruskin Hall ladies toilets. Our Property Committee continues to identify the costs of property priorities and will bring them to Church Council in due course but funds, including grants, may need to be identified to carry out this work.

- (d) Organ - £9k

Donations towards repairs, refurbishment, or other improvements to the organ are placed in this reserve. Routine maintenance costs are met from the General Fund. The church organist, taking advice from professional organ builders and others, may from time to time bring proposals to the Church Council as to how this fund should be used. Repair work started in October 2018 and a sum of £8.6k has been spent to date. Further repairs estimated to cost £3.2k are scheduled for Autumn 2023.

- (e) Benevolence - £0.3k

This designated reserve is spent at the discretion of the Minister and is used to support people in times of need and for special one off payments that may be required. No payments were made from this fund during 2022/23. Future contributions to this designated reserve will come from the General Fund.

(f) Ruskin Community Cinema - £9k

The Church's community cinema has gone from strength to strength and since September 2022 the Community Cinema has shown eleven films with record audience attendance. The most popular film "Mrs Harris goes to Paris" was seen by 150 people. The income for the cinema comes from audience donations and sale of refreshments. Income covers the cinema's operational costs, including film licences, and builds towards the renewal and improvement of equipment. We try to show a varied range of films -comedy, drama and musicals. Every film has an interval, allowing time for the audience to chat and buy refreshments. We were ticketing to control/restrict audience numbers, however in the last 3 months we have been able to go back to 'no booking required'. The mailing list continues to grow and another encouraging note is that we regularly run out of 'Here is the news' magazines which non church members take home. A small but dedicated team of volunteers continue to give of their time to ensure the cinema days are successful. During the 2022-23 year the Community Cinema made donations to SACCO (Sutton African & Caribbean Cultural Organisation), supporting one of our Scouts towards a Korean Jamboree and Christian Aid.

(g) Arts - £5k

The income for this designated reserve was donated to the Church by the Ruskin Players in 2017/18.

(h) Ruskin Road Pre-School - £24k

This restricted reserve supports the cash-flow requirements of the Church's Pre-School and has decreased by (£15k) due to a deficit driven by a drop in child numbers without the ability to adjust staffing ratios. Unlike the previous financial year the Pre-School has remained open since September 2022. The Church employed up to eight part-time staff during the year and is registered with Ofsted and the London Borough of Sutton. Pupil numbers can rise and fall during the school year and a reasonable balance is needed to maintain liquidity and support continuity in the present economic situation.

(j) Pre-School Employment - £11k

This reserve was created in 2011/12 to cover advice and other costs that the Church might incur in respect of staff employed for the Pre-School staff currently and in the future. The amount required to cover any financial liabilities that could arise as a result of employing staff or which might result from changes in the market for pre-school. The figures have been reassessed and uplifted to the appropriate level for the forthcoming financial year.

(k) The Trustees for Methodist Church Purposes (TMCP) - £130k

This reserve consists of legacies left to the Church but it is held on our behalf by the TMCP part of Methodism. It consists of a £15k Endowment Fund and other designated funds of £115k. It is being held for significant building projects.

Adopted by Church Council

7 November 2023

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	29,777				29,777
2 Donations	4	1,024	0	80		1,104
3 Gift aid	4	7,221	0	0		7,221
4 Interest and investment income	7	4,497				4,497
5 Income from investment properties						0
6 Internal organisations	8,11			67,715		67,715
7 Other charitable income	5,6,8	66,174	42,530			108,704
8 Total income		108,693	42,530	67,795	0	219,018
Expenditure						
9 Circuit assessment or share	19	31,000				31,000
10 Grants and donations	19 (part)	1,602				1,602
11 Property maintenance	3	20,860	28,008			48,868
12 Insurance, utilities etc		47,432				47,432
13 Depreciation						0
14 Office expenses	10 (part)	1,688				1,688
15 Other expenditure		2,700	5,936	470		9,106
16 Internal organisations				83,059		83,059
17 Total charitable expenditure		105,283	33,944	83,529	0	222,757
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		3,410	8,585	(15,734)	0	(3,738)
21 Transfers between funds	18					0
22 Other gains/(losses)	13		1,928			1,928
23 Net movement in funds		3,410	10,514	(15,734)	0	(1,810)
24 Total funds brought forward		40,796	180,209	51,971	15,000	287,975
25 Total funds carried forward		44,206	190,722	36,237	15,000	286,165

Balance Sheet as at 31 August 2023

Notes to the
Accounts

General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023	Totals 2022
£	£	£	£	£	£

Fixed Assets

Church building and other property					-	-
Investment properties					-	-
Investments					-	-
Total fixed assets	3,12	-	-	-	-	-

Current Assets

Debtors and prepayments	2,14	15,775			15,775	14,442
Loans by the Churches					-	-
Investments with TMCP	13		115,133		15,000	128,205
Central Finance Board Deposits	14		40,170	12,043	52,212	50,459
Cash at Bank and in hand	14	58,820	76,865	24,194	159,880	131,229
Total current assets		74,595	232,169	36,237	358,001	324,335

Current liabilities

Creditors (due in under 1 year)	3,15	30,389	41,446		71,836	36,359
Total current liabilities		30,389	41,446	-	71,836	36,359
Net current assets/liabilities		44,206	190,722	36,237	286,165	287,975

Total assets less current liabilities		44,206	190,722	36,237	15,000	287,975
--	--	--------	---------	--------	--------	---------

Long term liabilities (due after more than one year)	17					
Grants payable after 2022-23					-	-
Loans to the Church					-	-
					-	-
Net assets		44,206	190,722	36,237	286,165	287,975

Funds of the Church

General Fund (Unrestricted)		44,206			44,206	40,796
Designated Funds (Unrestricted)			190,722		190,722	180,209
Total Unrestricted Funds					234,928	221,005
Restricted Funds				36,237	36,237	51,971
Endowment Funds					15,000	15,000
Total Funds		44,206	190,722	36,237	286,165	287,975

Notes to the Accounts

1. Basis of accounting & accounting policies

i Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015 - Charities SORP (FRS 102).

In preparing the accounts consideration has been given as to whether in applying the policies required by the Charities SORP (FRS 102) any comparative figures have needed restatement. No restatements were required.

ii Public benefit entity

Carshalton Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii 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.

iv Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Designated funds set aside for a specified purpose, Church Trustees have discretion on how this is spent, or can transfer back into the general fund. Restricted funds which are held for a narrower purpose including those for internal organisations. There is one Endowment fund. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

v Going concern

Based on the monetary assets and human resources available 31st August 2023, the Trustees believe that the church is a going concern.

vi 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. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

vii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more than likely than not that there will be an outflow of economic benefit.

viii 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.

ix VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

x Tangible fixed assets for use by the Church

Fixed Assets are written off on acquisition and not recorded in the Balance Sheet.

xi Investment Properties

Investment properties - no property is currently deemed to be held for the long term purposes of the charity.

xii 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 Balance Sheet notes.

The Church's monetary investments are deposited with the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP.

2 Receivables

Debtors and Prepayments include £9k Assessment Sept-Nov, and £7k hall rental income.

3 Payables

Creditors include outstanding costs for; £38k Hall Toilet refurb costs, £4k Dementia Café circuit grant prepayment, £7k unbilled gas plus £15k historical unbilled gas meter arrears provision, and other smaller items.

Carshalton Methodist Church

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
4. Donations and legacies				
Collections	29,777		29,777	30,731
Tax credits	7,221		7,221	7,659
Legacies			-	-
Donations	1,024	80	1,104	2,975
Total	38,023	80	38,103	41,365
5. Charitable activities				
Fund raising	3,971		3,971	471
Community Cinema	5,438		5,438	-
Total	9,409	-	9,409	471
6. Other trading activities				
Lettings	63,515		63,515	28,166
Cottage rent income	14,121		14,121	13,532
Total	77,636	-	77,636	41,698
7. Investment income				
Central Finance Board	1,753		1,753	69
CAF deposit account	921		921	7
TMCP*	3,726		3,726	175
Rental income	-		-	-
Other	-		-	-
Total	6,401	-	6,401	251
8. Other				
Internal Organisations		67,715	67,715	77,163
Circuit Grant	17,500		17,500	-
Misc	2,254		2,254	712
Total	19,754	67,715	87,470	77,875

* TMCP interest £1,928.12 held within funds managed by Manchester

9. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£ -	-
Number of trustees who were paid expenses	6	12
Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers	£ 2,417	3,204
Total amount paid	£ 2,417	3,204

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 425	400
Other fees (e.g: advice, accountancy services) paid to the independent examiner or auditor	£	

11. Paid employees

Staff Costs (Pre School) paid during the year were:

Gross wages, salaries and benefits in kind	£ 63,794	68,505
Employer's National Insurance costs	£ -	-
Pension costs	£ 1,318	428
Total staff costs	£ 65,112	68,933
Average number of staff employed during the year were:	7	8

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	8,270,000						8,270,000
Additions							
Revaluations (+/-)	396,946						396,946
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	8,666,946						8,666,946

Accumulated depreciation

Balance brought forward	8,270,000						8,270,000
Depreciation charge for year (-)							
Revaluations (+/-)	396,946						396,946
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	8,666,946						8,666,946

Net book value

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

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

Land & Buildings: Revaluation based upon latest Methodist Insurance 'sum insured' value
The cost of building work is written off immediately

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
	£	£
Carrying (market) value at beginning of year	128,205	128,092
Add: additions to investments at cost *	1,928	113
Less: disposals at carrying value		
Net gain/(loss) on revaluation		
Carrying (market) value at end of year	130,133	128,205

** relates to interest on TMCP funds*

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	8,750	7,750
Accrued income	6,475	3,142
Other debtors / prepayments	550	3,550
Total debtors and prepayments	15,775	14,442

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in CAF Bank	135,686	88,141
Bank balance held in CFB	52,212	50,459
Bank balance held in Lloyds (Pre School)	24,194	43,088
Total Cash and Bank	212,092	181,688

15. Analysis of current liabilities and long term

Trade Creditors	71,516	32,554
Other Creditors	320	3,805
Total Current Liabilities	71,836	36,359

16. Capital commitments and contingent liabilities

At the 31st August 2023, the Church had no capital commitments.

No contingent liabilities were identified at 31st August 2023

17. Loans and creditors due after one year

None due

Carshalton Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General	40,796	108,693	(105,283)			44,206
Benevolence	348					348
Buildings & Cottage	42,423	35,592	(28,008)			50,006
Community Cinema	5,818	5,438	(2,238)			9,018
Pre School Employment	13,190	1,500	(3,698)			10,992
Junior Church						
Arts	5,225					5,225
TMCP	113,205	1,928				115,133
Totals	221,005	153,151	(139,228)			234,928

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	3,695		(470)			3,225
Organ	8,738	80				8,818
Pre School	39,538	67,715	(83,059)			24,194
Totals	51,971	67,795	(83,529)			36,237

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP	15,000					15,000
Totals	15,000					15,000

Fund purposes

General	Income and payment of general church running costs
Benevolence	Assisting financially to those in need (Ministers discretion)
Buildings & Cottage	Major property repairs / refurbishments
Community Cinema	Films shown for local community
Pre School Employment	Redundancy provision pre school and other employment expenses
Arts	Donation for the Arts to be determined in due course
Outreach	Outreach into the community
Organ	Major organ repairs
Pre School	Group for pre school children
TMCP	Legacies held on our behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2022
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		537		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		31,000		
Total			-	32,037	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2021
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		1,085		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		28,000		
Total			-	29,585	-	-

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)	MARIE POOLE	Circuit rep
	REV HENDRY PONNAIAH	Chair (Not a voting Trustee)

LAY WORKERS	N/A
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CHURCH STEWARDS	CAROLINE ELSIE MARY KINGSNORTH	Circuit rep
	JACQUELINE MERIEL WAITE	Circuit rep
	STEPHEN HANLEY JORDAN	

CHURCH SAFEGUARDING CO-ORDINATOR	ROSALIND SARAH BOXALL
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CHURCH COUNCIL SECRETARY	MARGARET VALERIE AUSTEN
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CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

1	CAROLINE JULIE COOK	Circuit rep
2	ANDREW STEPHEN DEARDS	
3	SUSETTE ANN FORTY	Circuit rep
4	KATY FRENKIEL	
5	ELIZABETH ANNE GUNTON	
6	GEOFFREY PAUL GUNTON	
7	DEBORAH ANN JORDAN	
8	JOHN KINGSNORTH	Circuit rep
9	FIONA POTTER	
10	CHARLOTTE REBECCA MELANIE RYAN	
11	MICHAEL WEBB	
12	JOHN ALAN JAMESON	

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date

12-Oct-23

Name

MRS CAROLINE COOK

Address

27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on

07-Nov-23

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

REV HENDRY PONNAIAH

Independent Examiner's Report to the Trustees of the

Carshalton Methodist

Church

This Report is on the Church Accounts for the year ended 31st August

2023

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011(the Charities Act) and that an independent examination is needed.

MR ANTHONY HALLETT

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name

MR ANTHONY HALLETT

Signature

A. Hallett

Relevant Professional qualification or body

Address

*144 Tongier Way
Burgess Heath
Tadworth KT20 5NB*

Date

10 Nov 2013

THE METHODIST CHURCH

INTERNAL ORGANISATION REPORT FORM

FINANCIAL YEAR ENDED 31 AUGUST 2023

Each year every organisation connected with a local Church, Circuit or District is required by Standing Orders to present its accounts to the Church Council/Circuit Meeting/Synod.

The Managing Trustees are annually required to complete the Annual Accounts setting out the financial affairs of the Church/Circuit/District including all its connected internal organisations.

This form (which can be used for a Church/Circuit, District organisation) requires details of the accounts of your organisation so that all responsibilities can be fulfilled. We ask for your co-operation which will ensure proper public accountability and the protection of those who willingly act as treasurers.

Circuit/District

CIRCUIT: SUTTON

DISTRICT: London

Group/Organisation

RUSKIN ROAD PRE SCHOOL

Signatures section

I confirm that I have prepared the information overleaf from the accounts and records of the above named Group or Organisation


Treasurer of Group or Organisation

10/11/23
Date

I confirm that I have examined the accounts and records of the

RUSKIN ROAD PRE SCHOOL

and that the information overleaf is in accordance therewith.


Independent Examiner/Registered Auditor

10. November 2023
Date

I confirm that the information overleaf has been prepared from independently examined/audited* accounts which were/will be* presented to

CARSHALTON METHODIST CHURCH COUNCIL

at a meeting which I chaired/intend to chair on

7 - Nov - 2023
Date


Signature of Chair of Meeting

12 - Nov - 2023
Date

INTERNAL ORGANISATIONS' REPORT FORM

This form should be used in conjunction with the STANDARD FORM OF ACCOUNTS (Church, Circuit & District)

A separate Report Form should be prepared for each Internal Organisation

RECEIPTS AND PAYMENTS ACCOUNT

Note

SECTION H

RECEIPTS

h1	Gifts & donations		
h2	Other receipts		67,715.29
h3	TOTAL RECEIPTS (to Receipts col page 3 in the main accounts)		67715.29

SECTION I

PAYMENTS

i1	Donations		
i2	Other payments		86,609.09
i3	TOTAL PAYMENTS (to Payments col page 3 in the main accounts)		86609.09

SECTION J

j1	NET RECEIPTS (PAYMENTS)	(h3 - i3)	-18893.8
j2	OPENING BALANCE (to Opening balance column page 3 in the main accounts)		43088.23
j3	Adjustments (show any negative adjustments in brackets)		
j4	CLOSING BALANCE (to Closing balance col. page 3 in the main accounts)	(j1+j2+/-j3)	24194.43

SECTION K

HOW THE FUNDS ARE HELD

k1	Cash in hand		
k2	Cash at Bank/CFB etc		24,194.43
k3	Other accounts		
k4	TOTAL FUNDS HELD (should agree with line j4 above)	(k1+k2+k3)	24194.43

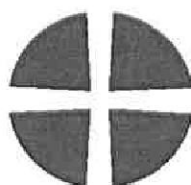
SECTION M

FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO OTHER EXTERNAL ORGANISATIONS

(These amounts should not be included in total receipts/payments above)

m1	Balance brought forward from last year		
m2	Offerings/Gifts - received for external organisations		
m3	Offerings/Gifts - passed to external organisations		
m4	BALANCE STILL TO BE PAID	(m1+m2-m3)	

Accounts



Church
Accruals Accounts
2021-2022

THE METHODIST CHURCH

REPORT AND ACCOUNTS (ACCRUALS BASIS)

for the year ended 31 August 2022

Carshalton Methodist

Church

Registered Charity - Registration number

1128616

SUTTON (SURREY)

Circuit No

35/39

Minister

REVD ROSEMARY RICHTER

Church Stewards

CAROLINE KINGSNORTH

JACQUELINE WAITE

STEPHEN JORDAN

Church Treasurer

CAROLINE COOK

Carshalton Methodist Church

Trustee's 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 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

Main communication address
The Church Office, 2 Ruskin Road
Carshalton
SM5 3DE

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).

The members of the Carshalton Methodist Church meeting are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting (ACM).

Day to day management of the church is undertaken by the Church Leadership team and other designated officials along with the Minister.

The Trustees and the Auditor are appointed at the ACM.

The full list of Church Council members is shown as Appendix A to this report.

Treasurer: Mrs Caroline Cook, ACMA

Caroline Cook acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

Independent Examiner
Mr Anthony Hallett

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Rep governance

Carshalton Methodist Church

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

Introduction

Carshalton Methodist Church is registered with the Charity Commissioners and its registration number is 1128616. Correspondence should be sent to the Senior Steward at The Church Office, 2 Ruskin Road, Carshalton, SM5 3DE.

Aims and organisation

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; and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

Aims of Carshalton Methodist Church:

We subscribe to the broad aims of the Methodist Church of Great Britain:

- 1 To increase awareness of God's presence and celebrate His love.
- 2 Help people to grow and learn as Christians through mutual support and care.
- 3 Be a good neighbour to people in need and challenge injustice.
- 4 Encourage people to be followers of Jesus Christ.

Our local priorities being:

- 1 To develop the spiritual life of the Church and to attract increased membership.
- 2 Reach out to and be a resource for the local community.
- 3 The ongoing upgrading of our premises to facilitate worship and community use.

Worship

We have had an interesting mix of worship during the year as a result of covid. During national lockdowns we continued to worship at home, with our ministers providing weekly Youtube reflections, with Bible readings and hymns led by members of the congregation and the choir. For those who are not online, we provided a transcript of the Youtube service and delivered them weekly. Since Easter 2022, we have held regular Sunday morning worship, although we have maintained a certain amount of social distancing with chairs. Each Sunday we have a regular group of members with learning difficulties attending.

Monthly evening meetings offered informal worship and discussion, and the leading of services, both morning and evening has been shared by Circuit Ministers, Accredited Local Preachers, and our own Worship Leaders. The evening prayer service has been meeting regularly on the 2nd Sunday of the month via Zoom. The Junior Church, (Young Explorers), continue to meet in an adjoining hall, occasionally joining the services at the end to tell the congregation what they have been learning about. The Young Explorers presented a Nativity to the congregation, and a video about Fairtrade, both during the services.

Our usual parade services only started again in March 2022, when we felt more confident that COVID was less of a threat. We are gradually building them up to our usual numbers of 50 or 60 scouts and guides. Even when we were not meeting for a parade, we continued to involve them in the festivals, providing displays in the church and opening the church during their usual meeting times so they could see the displays of other sections. Either a worship leader or the minister to give a short talk.

Since the pandemic, we have continued to support those who are unable to come to church by giving them the Methodist weekly Worshipping from Home service sheets along with our notices. We also have an audio recording of each service, which is sent to people who have requested this.

Our church is a member of Churches Together in Carshalton (CTIC), supporting the Week of Prayer for Christian Unity, with a midweek service in our church, and the Walk of Witness on Good Friday. Church members also provided support for the CTIC stall at the local eco fair in August.

We have also been collecting food for the local food bank, even during lockdown.

Home groups continued to meet monthly, discussing a variety of different topics with a biblical base, until lockdown. One continued to meet via Zoom during lockdown.

Pastoral visitors have kept in contact with the membership with regular phone calls, particularly to the elderly, to check that they are coping with the situation. Leaders have maintained contact with their members.

In October, a group of members went on a pilgrimage to Iona, ably led by the minister and her husband. This proved very spiritually refreshing and was enjoyed by all who went.

The Fundraising Team has begun to organise events again, which have enabled us to outreach to the local community. We also opened the church during the Queen's Platinum Jubilee with displays from the decades of her reign. This proved popular with 30 or 40 people coming daily to visit.

We have installed a visual technology system which has enabled us to enhance our services with artwork, PowerPoints and videos. We were able to use this during the Jubilee celebrations to show special events during that period.

A considerable investment of time by our webmaster has continued to raise our profile and enables people to contact us easily, giving us a very comprehensive, informative, and frequently updated website: www.carshalton-methodist.org.uk. There is 'worshipping at home' page which gives links to sites which provide material for this purpose. We have also created a Facebook page, which provides more opportunities to advertise ourselves. We also advertise monthly in the Beeches Directory.

The church oversees its OFSTED registered Pre-school, which is run on the premises, providing a child development service to local families. They have an Ofsted rating of Good.

Since the relaxing of covid lockdown, our cinema has begun to flourish again, with regular monthly showings on both afternoon and evening. It continues to be well supported and many people from the community look forward to these films.

The Camera Club and Choral Society meetings on our premises have continued drawing visitors to their exhibitions and concerts, respectively. This year, the Annual Camera Club exhibition was held in the church having been previously held online due to COVID restrictions.

Our weekly Mother and Toddler Group continues to draw parents with their children. We have a full range of uniformed organisations from the scout and guides associations which are now attending three or four church parades a year.

Through Operation Christmas Child, church members and people from the local area filled shoe boxes with gifts for disadvantaged children around the world. Collections of tins and packet food are donated regularly to the Sutton Foodbank, by our members and from other people who use our premises, to support the needy of the locality.

In April we opened up a weekly café which serves refreshments and light lunches. We have a steady trickle of people who take advantage of this, either to meet friends or otherwise to chat with the helpers and we have made a number of contacts through this.

Time Together meets monthly, for coffee in the café and then for a short Biblical reflection in another hall. This is followed by a hot meal. This is well supported, particularly by the elderly and those who live alone.

Knit and Natter meets monthly, providing an opportunity for people in our church and the local community to meet together for a friendly chat whilst pursuing their chosen activity, although this paused for COVID but has now restarted.

The church aimed, last year, to continue to reach out to our local community and to respond to need to develop the worship and spiritual life of our church.

Our response to the worshipping community both during and after the pandemic, the outreach opportunities listed above, and our support of various charities are evidence of the way we reach out to our local community, including younger children.

Financial Review

The Church's income and expenditure accounts for the year ended 31 August 2022 and its balance sheet as at 31 August 2022 form part of this annual report. The Church, and Pre School delivered a deficit of (£23,705) compared to a surplus of £26,898 in the prior year. The Church deficit was (£22,955) compared to a surplus of £14,585 in 2020/21. The Pre-School made a deficit of (£750) compared to a surplus of £12,312 in 2020/21. The Church invested in new AV equipment which primarily caused this deficit.

As at 31 August 2022 the Managing Trustees had control of local reserves amounting to £159,770 plus reserves held at TMCP in Manchester.

Reserves Policy Statement

The Church updated its reserves policy statement outlining the purpose and processes involved in managing the various monies under the Church Council's control. The statement forms part of this annual report.

Risk Management

The Leadership Team, the Finance and Property Committees have updated their specific risks and its report was approved at Church Council meeting held on 9 November 2022. An annual review is carried out of the current assessment of the risks impacting on its operations and finances. Plans are formulated to mitigate these risks.

Plans for 2022/23

Our minister has retired and has been replaced by a Deacon whose main focus is outreach. The Leadership Team is continuing to build up the Church by prayer, Bible study and worship. We continue to embrace the Sutton Circuit Development plan, developing our own aims for the forthcoming year, which also feed into the circuit's aims. We aim to be a welcoming church where people feel at home and have had a number of new people join us and choose to stay.

Caroline Kingsnorth, Senior Church Steward

Jacqueline Waite, Steward

Stephen Jordan, Steward

9 November 2022

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.

Related Parties

The Church is part of the Sutton (Surrey) Circuit which is part of the London District and is also accountable to the Methodist Conference.

The only internal organisation linked to this church is the Pre-School.

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

The Carshalton 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.

The Carshalton 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 as at 31 August 2022

This statement outlines the Carshalton Methodist Church's reserves policy and its process for managing the Church's finances to cover present, ongoing and future liabilities. There are ten designated allocations of the Church's reserves as follows:

- (a) General
- (b) Outreach
- (c) Building and Cottage Development
- (d) Organ
- (e) Benevolence
- (f) Ruskin Community Cinema
- (g) Arts

Rep train related safe reserves

- (h) Ruskin Road Pre-School
- (i) Pre-School Employment
- (j) The Trustees for Methodist Church Purposes (TMCP)

General Reserves

- (a) General - £41k

The Church Treasurer holds the Church's revenue funds in the Charity Aid Foundation (CAF) bank account.

Other funds are held in a Central Finance Board deposit account. Its legacies are held by the Methodist Church Property Division and are used mainly to pay for building projects.

This year the routine and one-off giving, including related gift aid, has covered our key payment of the Church's Circuit Share. The general reserve now covers 100% of the Circuit share annual payment of £31,000 which is an excellent position. This Circuit share payment is made quarterly in advance.

Designated allocations held for specific purposes

- (b) Outreach - £4k

The amount in this designated reserve can be used for the Church's outreach programme.

Our main outreach this year has been through our monthly advertising in the Beeches directory. We have promoted our Harvest Service, Operation Christmas Child's shoe box appeal and our Christmas services.

We have used banners to encourage people to have hope in this difficult time and this included an Advent Calendar which a number of people stopped to engage with.

We opened the Church during the Queen's Platinum Jubilee with displays from the decades of her reign. This included floral tributes for each of her jubilee celebrations. The costs incurred were taken from this fund.

- (c) Building and Cottage Development - £42k

Income into this fund is predominantly from the cottage rent received together with income from Fund Raising.

The Church has a "rolling maintenance and minor improvement" programme and the ongoing income will be spent in this area. During this financial year the Church spent £31k on an Audio Visual system and committed to spend £12k on the refurbishment of the Ruskin Hall ladies toilets. Our Property Committee continues to identify the costs of property priorities and will bring them to Church Council in due course but funds, including grants, may need to be identified to carry out this work.

- (d) Organ - £9k

Donations towards repairs, refurbishment, or other improvements to the organ are placed in this reserve. Routine maintenance costs are met from the General Fund. The church organist, taking advice from professional organ builders and others, may from time to time bring proposals to the Church Council as to how this fund should be used. Repair work started in October 2018 and a sum of £8.6k has been spent to date.

- (e) Benevolence - £0.3k

This designated reserve is spent at the discretion of the Minister and is used to support people in times of need and for special one off payments that may be required. No payments were made from this fund during 2021/22. Future contributions to this designated reserve will come from the General Fund.

- (f) Ruskin Community Cinema - £6k

The Church's community cinema re-opened in October 2021 after being stopped as a result of Covid restrictions and lockdowns since March 2020. The income for the cinema comes from donations and sales income from audiences. This covers the cinema's operational costs, including film licences, and builds towards the renewal and improvement of equipment.

(g) Arts - £5k

The income for this designated reserve was donated to the Church by the Ruskin Players in 2017/18.

(h) Ruskin Road Pre-School - £40k

This restricted reserve supports the cash-flow requirements of the Church's Pre-School and has decreased by £750. Unlike the previous financial year the Pre-School has remained open since September 2022. The Church employs up to eight part-time staff and is registered with Ofsted and the London Borough of Sutton. Pupil numbers can rise and fall during the school year and a reasonable balance is needed to maintain liquidity and support continuity in the present volatile times.

(j) Pre-School Employment - £13k

This reserve was created in 2011/12 to cover advice and other costs that the Church might incur in respect of staff employed for the Pre-School staff currently and in the future. The amount required to cover any financial liabilities that could arise as a result of employing staff or which might result from changes in the market for pre-school. The figures have been reassessed and uplifted to the appropriate level for the forthcoming financial year.

(k) The Trustees for Methodist Church Purposes (TMCP) - £128k

This reserve consists of legacies left to the Church but it is held on our behalf by the TMCP part of Methodism. It consists of a £15k Endowment Fund and other designated funds of £113k. It is being held for significant building projects.

Adopted by Church Council

9 November 2022

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	31,299.19				31,299.19
2 Donations	4	1,153.34	6,575.00	180.00		7,908.34
3 Gift aid	4	8,416.84	0.00	100.00		8,516.84
4 Interest and investment income	7	380.81				380.81
5 Income from investment properties						0.00
6 Internal organisations	8			86,629.74		86,629.74
7 Other charitable income	5,6,8	49,583.98	20,820.72			70,404.70
8 Total income		90,834.16	27,395.72	86,909.74	0.00	205,139.62
Expenditure						
9 Circuit assessment or share	19	28,000.00				28,000.00
10 Grants and donations	19 (part)	1,962.93				1,962.93
11 Property maintenance	3,8	20,426.46	40,432.24			60,858.70
12 Insurance, utilities etc		36,550.39				36,550.39
13 Depreciation						0.00
14 Office expenses	10 (part)	1,610.75				1,610.75
15 Other expenditure		8,850.20	1,975.30	1,656.47		12,481.97
16 Internal organisations				87,379.98		87,379.98
17 Total charitable expenditure		97,400.73	42,407.54	89,036.45	0.00	228,844.72
18 Gains/(losses) on monetary investments						0.00
19 Gains/(losses) on investment properties						0.00
20 Net income/(expenditure)		(6,566.57)	(15,011.82)	(2,126.71)	0.00	(23,705.10)
21 Transfers between funds	18					0.00
22 Other gains/(losses)	13		114.83		(2.04)	112.79
23 Net movement in funds		(6,566.57)	(14,896.99)	(2,126.71)	(2.04)	(23,592.31)
24 Total funds brought forward		47,362.76	195,105.55	54,097.41	15,002.04	311,567.76
25 Total funds carried forward		40,796.19	180,208.56	51,970.70	15,000.00	287,975.45

Balance Sheet as at 31 August 2022

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2022 £	Totals 2021 £
Fixed Assets							
Church building and other property						-	-
Investment properties						-	-
Investments						-	-
Total fixed assets	3,12	-	-	-	-	-	-
Current Assets							
Debtors and prepayments	2,14	10,892	3,550			14,442	8,369
Loans by the Churches						-	-
Investments with TMCP	13		113,205		15,000	128,205	128,092
Central Finance Board Deposits	14		38,026	12,432		50,459	50,249
Cash at Bank and in hand	14	47,761	40,380	43,088		131,229	139,288
Total current assets		58,652	195,161	55,521	15,000	324,335	325,998
Current liabilities							
Creditors (due in under 1 year)	3,15	17,856	14,953	3,550		36,359	14,430
Total current liabilities		17,856	14,953	3,550	-	36,359	14,430
Net current assets/liabilities		40,796	180,209	51,971	15,000	287,975	311,568
Total assets less current liabilities		40,796	180,209	51,971	15,000	287,975	311,568
Long term liabilities (due after more than one year)							
Grants payable after 2020-21	17					-	-
Loans to the Church						-	-
Net assets		40,796	180,209	51,971	15,000	287,975	311,568
Funds of the Church							
General Fund (Unrestricted)		40,796				40,796	47,363
Designated Funds (Unrestricted)			180,209			180,209	195,106
Total Unrestricted Funds						221,005	242,468
Restricted Funds				51,971		51,971	54,097
Endowment Funds					15,000	15,000	15,002
Total Funds		40,796	180,209	51,971	15,000	287,975	311,568

Notes to the Accounts

1. Basis of accounting & accounting policies

i Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015 - Charities SORP (FRS 102).

In preparing the accounts consideration has been given as to whether in applying the policies required by the Charities SORP (FRS 102) any comparative figures have needed restatement. No restatements were required.

ii Public benefit entity

Carshalton Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii 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.

iv Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Designated funds set aside for a specified purpose, Church Trustees have discretion on how this is spent, or can transfer back into the general fund. Restricted funds which are held for a narrower purpose including those for internal organisations. There is one Endowment fund. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

v Going concern

Based on the monetary assets and human resources available 31st August 2022, the Trustees believe that the church is a going concern.

vi 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. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

vii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more than likely than not that there will be an outflow of economic benefit.

viii 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.

ix VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

x Tangible fixed assets for use by the Church

Fixed Assets are written off on acquisition and not recorded in the Balance Sheet.

xi Investment Properties

Investment properties - no property is currently deemed to be held for the long term purposes of the charity.

xii 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 Balance Sheet notes.

The Church's monetary investments are deposited with the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP.

2 Receivables

Debtors and Prepayments include £8k Assessment Sept-Nov, £3.5k Pre School Employment provision, £1.5k hall rental income, £2k GASDS tax refund.

3 Payables

Creditors include outstanding costs for; £12k Hall Toilet refurb costs, £15k unbilled gas meter arrears provision, and other smaller items.

Carshalton Methodist Church

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
4. Donations and legacies				
Collections	31,299		31,299	30,731
Tax credits	8,517		8,517	7,659
Legacies			-	-
Donations	7,728	180	7,908	2,975
Total	47,544	180	47,724	41,365
5. Charitable activities				
Fund raising	1,603		1,603	471
Community Cinema	3,240		3,240	-
Total	4,843	-	4,843	471
6. Other trading activities				
Lettings	47,841		47,841	28,166
Cottage rent income	12,428		12,428	13,532
Total	60,269	-	60,269	41,698
7. Investment income				
Central Finance Board	210		210	69
CAF deposit account	47		47	7
TMCP*	236		236	175
Rental income	-		-	-
Other	-		-	-
Total	494	-	494	251
8. Other				
Internal Organisations		86,630	86,630	77,163
Grant			-	-
Misc	5,180		5,180	712
Total	5,180	86,630	91,810	77,875

* TMCP interest £112.79 held within funds managed by Manchester

Carshalton Methodist Church

9. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£	
Number of trustees who were paid expenses	12	9
Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers	£ 3,204	3,515
Total amount paid	£ 3,204	3,515

10. Fees for examination or audit of the accounts

Independent examiner's fees for reporting on the accounts	£ 400	400
Other fees (e.g: advice, accountancy services) paid to the independent examiner	£	

11. Paid employees

Staff Costs (Pre School) paid during the year were:

Gross wages, salaries and benefits in kind	£ 68,505	58,276
Employer's National Insurance costs	£	
Pension costs	£ 428	340
Total staff costs	£ 68,933	58,617
Average number of staff employed during the year were:	8	10

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	7,383,217						7,383,217
Additions							
Revaluations (+/-)	886,783						886,783
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	8,270,000						8,270,000

Accumulated depreciation

Balance brought forward	7,383,217						7,383,217
Depreciation charge for year (-)							
Revaluations (+/-)	886,783						886,783
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	8,270,000						8,270,000

Net book value

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

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

Land & Buildings: Revaluation based upon latest Methodist Insurance 'sum insured' value

The cost of building work is written off immediately

Carshalton Methodist Church

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	128,092	127,994
Add: additions to investments at cost *	113	98
Less: disposals at carrying value		
Net gain/(loss) on revaluation		
Carrying (market) value at end of year	128,205	128,092

** relates to interest on TMCP funds*

Carshalton Methodist Church

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	7,750	7,000
Accrued income	3,142	1,369
Other debtors / prepayments	3,550	
Total debtors and prepayments	14,442	8,369

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in CAF Bank	88,141	98,999
Bank balance held in CFB	50,459	50,249
Bank balance held in Lloyds (Pre School)	43,088	40,288
Total Cash and Bank	181,688	189,536

15. Analysis of current liabilities and long term

Trade Creditors	32,554	1,928
Other Creditors	3,805	12,502
Total Current Liabilities	36,359	14,430

16. Capital commitments and contingent liabilities

At the 31st August 2022, the Church had no capital commitments.

No contingent liabilities were identified at 31st August 2022

17. Loans and creditors due after one year

None due

Carshalton Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General	47,363	90,834	(97,401)			40,796
Benevolence	348					348
Buildings & Cottage	62,249	20,606	(40,432)			42,423
Community Cinema	4,135	3,240	(1,557)			5,818
Pre School Employment	9,640	3,550				13,190
Junior Church	418		(418)			
Arts	5,225					5,225
TMCP	113,090	115				113,205
Totals	242,468	118,345	(139,808)			221,005

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	4,349		(654)			3,695
Organ	9,460	280	(1,002)			8,738
Pre School	40,288	86,630	(87,380)			39,538
Totals	54,097	86,910	(89,036)			51,971

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP	15,002	(2)				15,000
Totals	15,002	(2)				15,000

Fund purposes

General	Income and payment of general church running costs
Benevolence	Assisting financially to those in need (Ministers discretion)
Buildings & Cottage	Major property repairs / refurbishments
Community Cinema	Films shown for local community
Pre School Employment	Redundancy provision pre school and other employment expenses
Arts	Donation for the Arts to be determined in due course
Outreach	Outreach into the community
Organ	Major organ repairs
Pre School	Group for pre school children
TMCP	Legacies held our behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

Carshalton Methodist Church

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2022
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		1,085		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		28,000		
Total			-	29,585	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2021
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		1,008		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		28,000		
Total			-	29,508	-	-

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)	MARIE POOLE REVD ROSEMARY JANE RICHTER	Circuit rep Circuit rep Resigned 31-Aug-2022
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LAY WORKERS	N/A
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CHURCH STEWARDS	CAROLINE ELSIE MARY KINGSNORTH JACQUELINE MERIEL WAITE STEPHEN HANLEY JORDAN	Circuit Rep Circuit rep
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CHURCH SAFEGUARDING CO-ORDINATOR	ROSALIND SARAH BOXALL
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CHURCH COUNCIL SECRETARY	MARGARET VALERIE AUSTEN
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CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

1	MICHAEL JAMES BOXALL	Resigned 4-Nov-2021
2	CAROLINE JULIE COOK	Circuit rep
3	ANDREW STEPHEN DEARDS	
4	SUSETTE ANN FORTY	Circuit rep
5	SHARON JOHNSON	
6	KATY FRENKIEL	
7	ELIZABETH ANNE GUNTON	
8	GEOFFREY PAUL GUNTON	
9	ALAN JAMESON	Appointed 24-Apr-2022
10	DEBORAH ANN JORDAN	Circuit rep
11	JOHN KINGSNORTH	
12	FIONA POTTER	
13	CHARLOTTE REBECCA MELANIE RYAN	
14	MICHAEL WEBB	

Carshalton Methodist Church

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date

28-Oct-22

Name

MRS CAROLINE COOK

Address

27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF

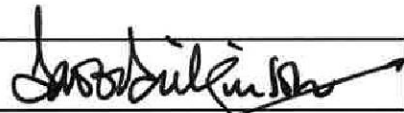
Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on

09-Nov-22

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

REVD DAVID DICKINSON

Independent Examiner's Report to the Trustees of the

Carshalton Methodist

Church

This Report is on the Church Accounts for the year ended 31st August

2022

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

ANTHONY HALLETT

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name

Mr Anthony Hallett

Signature

A Hallett

Relevant Professional qualification or body

ACIB

Address

WH. TANGIER WAY
BURGH HEATH
TADWORTH SURREY KT20 5NB

Date

4. 11. 2022

THE METHODIST CHURCH

INTERNAL ORGANISATION REPORT FORM

FINANCIAL YEAR ENDED 31 AUGUST 2022

Each year every organisation connected with a local Church, Circuit or District is required by Standing Orders to present its accounts to the Church Council/Circuit Meeting/Synod.

The Managing Trustees are annually required to complete the Annual Accounts setting out the financial affairs of the Church/Circuit/District including all its connected internal organisations.

This form (which can be used for a Church/Circuit, District organisation) requires details of the accounts of your organisation so that all responsibilities can be fulfilled. We ask for your co-operation which will ensure proper public accountability and the protection of those who willingly act as treasurers.

Circuit/District

CIRCUIT: SUTTON

DISTRICT: London

Group/Organisation

RUSKIN ROAD PRE SCHOOL

Signatures section

I confirm that I have prepared the information overleaf from the accounts and records of the above named Group or Organisation

M.C. Pater

Treasurer of Group or Organisation

19/10/22

Date

I confirm that I have examined the accounts and records of the

RUSKIN ROAD PRE SCHOOL

and that the information overleaf is in accordance therewith.

Att. G. Jones

Independent Examiner/Registered Auditor

24.10.22

Date

I confirm that the information overleaf has been prepared from independently examined/audited* accounts which were/will be* presented to

CARSHALTON METHODIST CHURCH COUNCIL

at a meeting which I chaired/intend to chair on

9th November 2022

Date

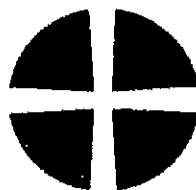
David G. Jones

Signature of Chair of Meeting

13th November 2022

Date

Accounts



Church
Accruals Accounts
2020-2021

THE METHODIST CHURCH

**REPORT AND ACCOUNTS
(ACCRUALS BASIS)**

for the year ended 31 August 2021

Carshalton Methodist

Church

Registered Charity - Registration number

1128616

SUTTON (SURREY)

Circuit No

35/39

Minister

REVD ROSEMARY RICHTER

Church Stewards

CAROLINE KINGSNORTH

JACQUELINE WAITE

STEPHEN JORDAN

Church Treasurer

CAROLINE COOK

Trustee's 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 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

Main communication address
The Church Office, 2 Ruskin Road
Carshalton
SM5 3DE

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).

The members of the Carshalton Methodist Church meeting are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting (ACM).

Day to day management of the church is undertaken by the Church Leadership team and other designated officials along with the Minister.

The Trustees and the Auditor are appointed at the ACM.

The full list of Church Council members is shown as Appendix A to this report.

Treasurer: Mrs Caroline Cook, ACMA

Caroline Cook acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

Independent examiner
Mr Chris Heath, ACIB

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Carshalton Methodist Church

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

Carshalton Methodist Church is registered with the Charity Commissioners and its registration number is 1128616. Correspondence should be sent to the Senior Steward at The Church Office, 2 Ruskin Road, Carshalton, SM5 3DE.

Aims and organisation

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; and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

Aims of Carshalton Methodist Church:

We subscribe to the broad aims of the Methodist Church of Great Britain:

- 1 To increase awareness of God's presence and celebrate His love.
- 2 Help people to grow and learn as Christians through mutual support and care.
- 3 Be a good neighbour to people in need and challenge injustice.
- 4 Encourage people to be followers of Jesus Christ.

Our local priorities being:

- 1 To develop the spiritual life of the Church and to attract increased membership.
- 2 Reach out to and be a resource for the local community.
- 3 The ongoing upgrading of our premises to facilitate worship and community use.

Review of progress and achievements

Spiritual Life

Much of this past year has been spent in lockdown, although we were able to have our Christmas and Easter services with socially distanced seating.

Most activities have closed for the year while the situation has been so uncertain.

The worship life of the church has been maintained throughout with our ministers Revs Rosemary and Philip Richter producing excellent online services for our congregation. Those who are not online received a weekly transcript of these YouTube services.

When meeting in person, our regular morning services allow for variation in focus. A quarterly local arrangement has enabled us to focus on a different need within the world such as Operation Christmas Child and Fair Trade, or within the local community with a visit by the local Street Pastor group. We have a regular attendance by a local group of members with learning disabilities, with whom we have maintained contact during the lockdown. They have now returned to meeting within the service.

We also have a monthly evening service lead by our minister, or a worship leader and a monthly prayer service led by a church member. Both these have been on Zoom and this has encouraged attendance of one or two who would not venture out in the evening.

As our services have been shorter to limit the contact with others, our Young Explorers have been meeting at the same time but not in the church. At the beginning of Lent, two Young Explorers dramatized the Temptations of Jesus in video form. This passage lends itself to videoing each child on a separate occasion, which meant they were not in close contact with each other. As we were not meeting in church at the time, this was relayed to the congregation on Zoom at our weekly coffee and chat, which replaced the refreshments after church. Coffee and Chat proved very popular with over 25 people zooming in every week. We managed this by splitting into breakout rooms.

The month of June was designated Bible Month. We followed the Book of Ruth for each of our services, also adding a weekly Zoom Bible study.

We have not been able to hold our usual parade services as we do not have the space when social distancing. However, we have been including our uniform organisations in such events as harvest, by including their input for church decoration.

On the outside of our buildings we have had an Advent Trail and an Easter Cross. Both have involved artistic members of the church in producing pictures to show events from both Christmas and Easter. Each picture is accompanied by words to explain the events at both Christmas and Easter. Many people have stopped to look and read our displays as they passed by.

Reaching out to the local community

As we were unable to have our usual Mothering Sunday parade, we made posies and placed them outside the church for passers by to take. We also encouraged our uniformed organisations to bring their parents along and take one. These proved very popular and we anticipate continuing this next year even when we are also having our services.

At our General Church Meeting in April, we agreed to take steps towards becoming an eco-church and have enrolled with the A Rocha organisation. We are well on the way to achieving bronze status. With this in mind we are developing our small grounds into a wildflower area, with bug hotels and woodpiles to encourage the butterflies and insects. We also have a bird feeder which attracts great tits, pigeons and magpies as well as a very fat squirrel. We are looking at ways to reduce our carbon footprint and have a monthly 'green' challenge in our newsletter.

We support the local foodbank with weekly donations from our members. This has continued throughout this year.

Operation Christmas Child enabled us to help children around the world to enjoy some Christmas Joy, by collecting gifts of toys and necessities such as soap and toothpaste in a shoebox.

We delivered Christian Aid envelopes around the neighbourhood, encouraging people to donate online and setting up drop off addresses for envelopes with money in.

The monthly news magazine and our constantly updated church website www.carshalton-methodist.org.uk have proved an excellent source of information for newcomers and other enquirers. We also advertise our services and activities in the Beeches Directory, a local magazine which reaches out to the whole local community. When we have had few activities to advertise, we have used our page to encourage people to reduce their carbon footprint, support Fairtrade and other causes.

Our monthly Knit and Natter group have begun to meet again, providing fellowship and company to our church members and the people from the local community.

The Church oversees its daily OFSTED registered Pre-School, run on the premises and currently employing 10 part-time staff for its 32 registered and authorised children. This has continued to run throughout the pandemic even when schools were closed.

Looking ahead

We are hoping to restart our community cinema in the near future and restore some of our outreach activities such as community coffee mornings and Christmas Tree Festival, which had to be cancelled last year due to the pandemic.

Our response to the worshipping community during the pandemic, the outreach opportunities listed above, and our support of various charities are evidence of the way we reach out to our local community, including younger children.

Financial Review

The Church's income and expenditure accounts for the year ended 31 August 2021 and its balance sheet as at 31 August 2021 form part of this annual report. The Church, and Pre School delivered a surplus of £26,898 compared to a surplus of £1,014 in the prior year. The Church surplus was £14,585 compared to £3,047 in 2019/20. The Pre-School made a surplus of £12,312 compared to a small deficit of (£2,032) in 2019/20.

As at 31 August 2021 the Managing Trustees had control of local reserves amounting to £183,495 plus reserves held at TMCP in Manchester.

Reserves Policy Statement

The Church updated its reserves policy statement outlining the purpose and processes involved in managing the various monies under the Church Council's control. The statement forms part of this annual report.

Risk Management

The Leadership Team, the Finance and Property Committees have updated their specific risks and its report was approved at Church Council meeting held on 4 November 2021. An annual review is carried out of the current assessment of the risks impacting on its operations and finances. Plans are formulated to mitigate these risks.

Plans for 2021/22

The Leadership Team is continuing to build up the Church by prayer, Bible study and worship. We have planned a pilgrimage to Iona this year and continue to embrace the Sutton Circuit Development plan, developing our own aims for the forthcoming year, which also feed into the circuit's aims. We aim to be a welcoming church where people feel at home and have had a number of new people join us and choose to stay.

Caroline Kingsnorth, Senior Church Steward

Jacqueline Waite, Steward

Stephen Jordan, Steward

4 November 2021

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.

Related Parties

The Church is part of the Sutton (Surrey) Circuit which is part of the London District and is also accountable to the Methodist Conference.

The only internal organisation linked to this church is the Pre-School.

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

The Carshalton 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.

The Carshalton 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 as at 31 August 2021

This statement outlines the Carshalton Methodist Church's reserves policy and its process for managing the Church's finances to cover present, ongoing and future liabilities. There are eleven designated allocations of the Church's reserves as follows:

- (a) General
- (b) Outreach
- (c) Building and Cottage Development
- (d) Organ
- (e) Benevolence
- (f) Ruskin Community Cinema
- (g) Junior Church

- (h) Arts
- (i) Ruskin Road Pre-School
- (j) Pre-School Employment
- (k) The Trustees for Methodist Church Purposes (TMCP)

General Reserves

- (a) General - £47k

The Church Treasurer holds the Church's revenue funds in the Charity Aid Foundation (CAF) bank account.

Other funds are held in a Central Finance Board deposit account. Its legacies are held by the Methodist Church Property Division and are used mainly to pay for building projects.

This year the routine and one-off giving, including related gift aid, has covered our key payment of the Church's Circuit Share. The general reserve now covers 100% of the Circuit share annual payment of £28,000 which is an excellent position. This Circuit share payment is made quarterly in advance.

Designated allocations held for specific purposes

- (b) Outreach - £4k

The amount in this designated reserve can be used for the Church's outreach programme.

Our main outreach this year has been through our monthly advertising in the Beeches directory. We have promoted our Harvest Service, Operation Christmas Child's shoe box appeal and our Christmas services etc. We have used banners to encourage people to have hope in this difficult time and this included an Advent Calendar and we had a Lenten Trail outside, which a number of people stopped to engage with.

We also left posies out on Mothering Sunday for the wider community and encouraged our uniformed organisations to bring their parents to collect the flowers.

- (c) Building and Cottage Development - £62k

Income into this fund came from the cottage rent income, and from a small fund-raising contribution. No transfer has been made from the General Fund to this fund this year.

The Church has a "rolling maintenance and minor improvement" programme and the ongoing income will be spent in this area. No significant expenditure was made during the year. Our Property Committee continues to identify the costs of property priorities and will bring them to Church Council in due course but funds, including grants, may need to be identified to carry out this work.

- (d) Organ - £9k

Donations towards repairs, refurbishment, or other improvements to the organ are placed in this reserve. Routine maintenance costs are met from the General Fund. The church organist, taking advice from professional organ builders and others, may from time to time bring proposals to the Church Council as to how this fund should be used. Repair work started in October 2018 and a sum of £7.6k has been spent to date.

- (e) Benevolence - £0.3k

This designated reserve is spent at the discretion of the Minister and is used to support people in times of need and for special one off payments that may be required. Future contributions to this designated reserve will come from the General Fund.

- (f) Ruskin Community Cinema - £4k

The Church operates a community cinema but it was stopped by the Covid lockdown in March 2020 and the first film to be shown will be in October 2021. The income for the cinema comes from donations and sales income from audiences. This covers the cinema's operational costs, including film licences, and builds towards the renewal and improvement of equipment.

(g) Junior Church - £0.4k

Sums have been received by various donors and the money is being held to purchase small pieces of equipment and online material.

(h) Arts - £5k

The income for this designated reserve was donated to the Church by the Ruskin Players in 2017/18.

(i) Ruskin Road Pre-School - £40k

This designated reserve supports the cash-flow requirements of the Church's Pre-School and has been increased by a surplus of £12,312. This has been achieved by an in-year surplus of £3,312 together with a prior year creditor adjustment of £9,000. The Pre-School was closed at the end of March 2020 due to the Covid-19 pandemic but it re-opened in September 2020 and operated through to August 2021. The Church employs up to ten part-time staff and is registered with Ofsted and the London Borough of Sutton. Pupil numbers can rise and fall during the school year and a reasonable balance is needed to maintain liquidity and support continuity in the present volatile times.

(j) Pre-School Employment - £10k

This reserve was created in 2011/12 to cover advice and other costs that the Church might incur in respect of staff employed for the Pre-School staff currently and in the future. The amount required to cover any financial liabilities that could arise as a result of employing staff or which might result from changes in the market for pre-school. The figures have been reassessed as at 31 August 2021 and have remained the same as 31 August 2020.

(k) The Trustees for Methodist Church Purposes (TMCP) - £128k

This reserve consists of legacies left to the Church but it is held on our behalf by the TMCP part of Methodism. It consists of a £15k Endowment Fund and other designated funds of £113k. It is being held for significant building projects.

Adopted by Church Council

4 November 2021

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	4	30,731				30,731
2 Donations	4	876	-	2,099		2,975
3 Gift aid	4	7,659	-	-		7,659
4 Interest and investment income	7	152				152
5 Income from Investment properties						-
6 Internal organisations	8			77,163		77,163
7 Other charitable income	5,6,8	28,976	14,003			42,979
8 Total income		68,394	14,003	79,262	-	161,659
Expenditure						
9 Circuit assessment or share	19	28,000				28,000
10 Grants and donations	19 (part)	1,712				1,712
11 Property maintenance	3,8	21,336	414			21,750
12 Insurance, utilities etc		13,540				13,540
13 Depreciation						-
14 Office expenses	10 (part)	1,664				1,664
15 Other expenditure		1,490	488	1,266		3,244
16 Internal organisations				64,851		64,851
17 Total charitable expenditure		67,743	902	66,117	-	134,761
18 Gains/(losses) on monetary investments						-
19 Gains/(losses) on investment properties						-
20 Net income/(expenditure)		652	13,101	13,145	-	26,898
21 Transfers between funds	18					-
22 Other gains/(losses)	13		96		2	98
23 Net movement in funds		652	13,197	13,145	2	26,996
24 Total funds brought forward		46,711	181,908	40,953	15,000	284,572
25 Total funds carried forward		47,363	195,106	54,097	15,002	311,568

Balance Sheet as at 31 August 2021

Notes to the
Accounts

General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021	Totals 2020
£	£	£	£	£	£

Fixed Assets

Church building and other property					-	-
Investment properties					-	-
Investments					-	-
Total fixed assets	3,12	-	-	-	-	-

Current Assets

Debtors and prepayments	2,14	8,369			8,369	5,753
Loans by the Churches					-	-
Investments with TMCP	13		113,090		15,002	127,994
Central Finance Board Deposits	14		36,440	13,809	50,249	50,180
Cash at Bank and in hand	14	53,092	45,908	40,288	139,288	106,768
Total current assets		61,461	195,438	54,097	325,998	290,694

Current liabilities

Creditors (due in under 1 year)	3,15	14,098	332		14,430	6,122
Total current liabilities		14,098	332	-	14,430	6,122
Net current assets/liabilities		47,363	195,106	54,097	311,568	284,572

Total assets less current liabilities		47,363	195,106	54,097	311,568	284,572
--	--	--------	---------	--------	---------	---------

Long term liabilities

(due after more than one year)

Grants payable after 2020-21					-	-
Loans to the Church					-	-
					-	-
Net assets		47,363	195,106	54,097	311,568	284,572

Funds of the Church

General Fund (Unrestricted)		47,363			47,363	46,711
Designated Funds (Unrestricted)			195,106		195,106	181,908
Total Unrestricted Funds					242,468	228,619
Restricted Funds				54,097	54,097	40,953
Endowment Funds					15,002	15,000
Total Funds		47,363	195,106	54,097	311,568	284,572

Notes to the Accounts

1. Basis of accounting & accounting policies

i Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2015 - Charities SORP (FRS 102).

In preparing the accounts consideration has been given as to whether in applying the policies required by the Charities SORP (FRS 102) any comparative figures have needed restatement. No restatements were required.

ii Public benefit entity

Carshalton Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

iii 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.

iv Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Designated funds set aside for a specified purpose, Church Trustees have discretion on how this is spent, or can transfer back into the general fund. Restricted funds which are held for a narrower purpose including those for internal organisations. There is one Endowment fund. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

v Going concern

Based on the monetary assets and human resources available 31st August 2021, the Trustees believe that the church is a going concern.

vi 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. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

vii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more than likely than not that there will be an outflow of economic benefit.

viii 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.

ix VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

x Tangible fixed assets for use by the Church

Fixed Assets are written off on acquisition and not recorded in the Balance Sheet.

xi Investment Properties

Investment properties - no property is currently deemed to be held for the long term purposes of the charity.

xii 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 Balance Sheet notes.

The Church's monetary investments are deposited with the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP.

2 Receivables

Debtors and Prepayments include £7k Assessment Sept-Nov, £1k hall rental income

3 Payables

Creditors include outstanding costs for; £12k IONA pilgrimage net deposits, £2k Church / Cottage utilities, and other smaller items

Carshalton Methodist Church

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
4. Donations and legacies				
Collections	30,731		30,731	30,206
Tax credits	7,659		7,659	9,962
Legacies			-	-
Donations	876	2,099	2,975	3,505
Total	39,266	2,099	41,365	43,673
5. Charitable activities				
Fund raising	471		471	4,420
Community Cinema	-		-	3,921
Total	471	-	471	8,341
6. Other trading activities				
Lettings	28,166		28,166	33,003
Cottage rent income	13,532		13,532	7,870
Total	41,698	-	41,698	40,872
7. Investment income				
Central Finance Board	69		69	357
CAF deposit account	7		7	94
TMCP*	175		175	841
Rental income	-		-	-
Other	-		-	-
Total	251	-	251	1,292
8. Other				
Internal Organisations		77,163	77,163	79,444
Grant			-	-
Misc	712		712	1,788
Total	712	77,163	77,875	81,232

* TMCP interest £98.20 held within funds managed by Manchester

Carshalton Methodist Church

9. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£ -	1,020
Number of trustees who were paid expenses	9	9
Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers	£ 3,515	4,094
Total amount paid	£ 3,515	5,114

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 400	375
Other fees (e.g: advice, accountancy services) paid to the Independent examiner or auditor	£	

11. Paid employees

Staff Costs (Pre School) paid during the year were:

Gross wages, salaries and benefits in kind	£ 58,276	68,633
Employer's National Insurance costs	£ -	-
Pension costs	£ 340	467
Total staff costs	£ 58,617	69,100
Average number of staff employed during the year were:	10	9

Carshalton Methodist Church

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	7,113,698						7,113,698
Additions							
Revaluations (+/-)	269,519						269,519
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	7,383,217						7,383,217

Accumulated depreciation

Balance brought forward	7,113,698						7,113,698
Depreciation charge for year (-)							
Revaluations (+/-)	269,519						269,519
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	7,383,217						7,383,217

Net book value

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

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

Land & Buildings: Revaluation based upon latest Methodist Insurance 'sum insured' value

The cost of building work is written off immediately

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	127,994	127,563
Add: additions to investments at cost *	98	431
Less: disposals at carrying value		
Net gain/(loss) on revaluation		
Carrying (market) value at end of year	128,092	127,994

* relates to interest on TMCP funds

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	7,000	7,000
Accrued Income	1,369	1,563
Other debtors / prepayments		(2,810)
Total debtors and prepayments	8,369	5,753

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in CAF Bank	98,999	78,791
Bank balance held in CFB	50,249	50,180
Bank balance held in Lloyds (Pre School)	40,288	27,976
Total Cash and Bank	189,536	156,947

15. Analysis of current liabilities and long term

Trade Creditors	1,928	6,122
Other Creditors	12,502	-
Total Current Liabilities	14,430	6,122

16. Capital commitments and contingent liabilities

At the 31st August 2021, the Church had no capital commitments.

No contingent liabilities were identified at 31st August 2021

17. Loans and creditors due after one year

None due

Carshalton Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General	46,711	68,394	(67,743)			47,363
Benevolence	348					348
Buildings & Cottage	48,660	14,003	(414)			62,249
Community Cinema	4,340		(205)			4,135
Pre School Employment	9,640					9,640
Junior Church	701		(283)			418
Arts	5,225					5,225
TMCP	112,994	96				113,090
Totals	228,619	82,493	(68,644)			242,468

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	5,065		(716)			4,349
Organ	7,911	2,099	(550)			9,460
Pre School	27,976	77,163	(64,851)			40,288
Totals	40,953	79,262	(66,117)			54,097

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
TMCP	15,000	2				15,002
Totals	15,000	2				15,002

Fund purposes

General	Income and payment of general church running costs
Benevolence	Assisting financially to those in need (Ministers discretion)
Buildings & Cottage	Major property repairs / refurbishments
Community Cinema	Films shown for local community
Pre School Employment	Redundancy provision pre school and other employment expenses
Junior Church	For literature and equipment required by Junior Church
Arts	Donation for the Arts to be determined in due course
Outreach	Outreach into the community
Organ	Major organ repairs
Pre School	Group for pre school children
TMCP	Legacies held on behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2020
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxillary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		1,008		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		28,000		
Total			-	29,508	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2019
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxillary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		923		
MHA	Methodist Homes Assoc	Donation				
Sutton (Surrey) Circuit	Circuit	Assessment		35,000		
Total			-	36,423	-	-

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)	REVD ROSEMARY JANE RICHTER	Circuit rep
LAY WORKERS	N/A	
CHURCH STEWARDS	CAROLINE KINGSNORTH	Circuit Rep
	JACQUELINE MERIEL WAITE	Circuit rep
	STEPHEN HANLEY JORDAN	
CHURCH SAFEGUARDING CO-ORDINATOR	ROSALIND SARAH BOXALL	
CHURCH COUNCIL SECRETARY	MARGARET AUSTEN	<i>Appointed 29.01.2020</i>

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

1	MICHAEL JAMES BOXALL	
2	CAROLINE COOK	Circuit rep
3	ANDREW STEPHEN DEARDS	
4	SUSETTE ANN FORTY	Circuit rep
5	SHARON JOHNSON	
6	KATY FRENKIEL	
7	ELIZABETH ANNE GUNTON	
8	GEOFFREY PAUL GUNTON	
9	DEBORAH ANN JORDAN	
10	JOHN KINGSNORTH	Circuit rep
11	FIONA POTTER	
12	CHARLOTTE REBECCA MELANIE RYAN	
13	MICHAEL WEBB	

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

Date

06-Oct-21

Name

MRS CAROLINE COOK

Address

27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on

04-Nov-21

and were approved.

Signature of the Chair of the meeting

R. Richter

Name of the Chair of the meeting

REVD ROSEMARY RICHTER

Independent Examiner's Report to the Trustees of the

Carshalton Methodist

Church

This Report is on the Church Accounts for the year ended 31st August

2021

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011(the Charities Act) and that an independent examination is needed.

CHRIS HEATH

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

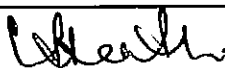
have not been met; or

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

Name

Mr Chris Heath

Signature



Relevant Professional qualification or body

A.C.I.B.

Address

"Charlwood"
20b York Road
Sutton
Surrey, SM2 6HH

Date

7.1.2022

THE METHODIST CHURCH

INTERNAL ORGANISATION REPORT FORM

FINANCIAL YEAR ENDED 31 AUGUST 2021

Each year every organisation connected with a local Church, Circuit or District is required by Standing Orders to present its accounts to the Church Council/Circuit Meeting/Synod.

The Managing Trustees are annually required to complete the Annual Accounts setting out the financial affairs of the Church/Circuit/District including all its connected internal organisations.

This form (which can be used for a Church/Circuit, District organisation) requires details of the accounts of your organisation so that all responsibilities can be fulfilled. We ask for your co-operation which will ensure proper public accountability and the protection of those who willingly act as treasurers.

Circuit/District

CIRCUIT: SUTTON

DISTRICT: LONDON

Group/Organisation

RUSKIN ROAD PRE SCHOOL

Signatures section

I confirm that I have prepared the information overleaf from the accounts and records of the above named Group or Organisation

S. A. Joty

Treasurer of Group or Organisation

09-Nov-21

Date

I confirm that I have examined the accounts and records of the

RUSKIN ROAD PRE SCHOOL

and that the Information overleaf is in accordance therewith.

W. Leach

Independent Examiner/Registered Auditor

10th DECEMBER 2021

Date

I confirm that the Information overleaf has been prepared from Independently examined/audited* accounts which were/will be* presented to

Rev R. Richter

at a meeting which I chaired/intend to chair on

24-1-2022

Date

R. Richter

Signature of Chair of Meeting

24-1-2022

Date

This form can be used by Church, Circuit and District Internal Organisations who report to their respective Methodist bodies.

INTERNAL ORGANISATIONS' REPORT FORM

This form should be used in conjunction with the STANDARD FORM OF ACCOUNTS (Church, Circuit & District)

A separate Report Form should be prepared for each Internal Organisation

RECEIPTS AND PAYMENTS ACCOUNT

Note

SECTION H

RECEIPTS

h1	Gifts & donations		
h2	Other receipts		77,162.91
h3	TOTAL RECEIPTS (to Receipts col page 3 in the main accounts)		77162.91

SECTION I

PAYMENTS

i1	Donations		
i2	Other payments		73,850.68
i3	TOTAL PAYMENTS (to Payments col page 3 in the main accounts)		73850.68

SECTION J

j1	NET RECEIPTS (PAYMENTS)	(h3 - i3)	3312.23
j2	OPENING BALANCE (to Opening balance column page 3 in the main accounts)		27976.24
j3	Adjustments (show any negative adjustments in brackets)		9,000.00
j4	CLOSING BALANCE (to Closing balance col. page 3 in the main accounts)	(j1+j2+/-j3)	40288.47

SECTION K

HOW THE FUNDS ARE HELD

k1	Cash in hand		
k2	Cash at Bank/CFB etc		40,288.47
k3	Other accounts		
k4	TOTAL FUNDS HELD (should agree with line j4 above)	(k1+k2+k3)	40288.47

SECTION M

FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO OTHER EXTERNAL ORGANISATIONS

(These amounts should not be included in total receipts/payments above)

m1	Balance brought forward from last year		
m2	Offerings/Gifts - received for external organisations		
m3	Offerings/Gifts - passed to external organisations		
m4	BALANCE STILL TO BE PAID	(m1+m2-m3)	