

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 £
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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	128,092	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	15,002	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	15,002	311,568	284,572

Total assets less current liabilities		47,363	195,106	54,097	15,002	311,568	284,572
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Long term liabilities

(due after more than one year)

Grants payable after 2020-21	17					-	-
Loans to the Church						-	-
						-	-
Net assets		47,363	195,106	54,097	15,002	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	15,002	15,000
Total Funds		47,363	195,106	54,097	15,002	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

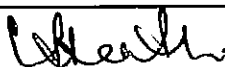
have not been met; or

- (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. Heath

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)	