

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	£	£
Other fees (e.g: advice, accountancy services) paid to the independent examiner	£	£
	400	400

11. Paid employees

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

Gross wages, salaries and benefits in kind	£	£
Employer's National Insurance costs	£	£
Pension costs	£	£
Total staff costs	£	£
	68,505	58,276
	428	340
	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 on 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 <i>Resigned 31-Aug-2022</i>
--------------------	---	--

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

CHURCH STEWARDS	CAROLINE ELSIE MARY KINGSNORTH JACQUELINE MERIEL WAITE STEPHEN HANLEY JORDAN	Circuit Rep Circuit rep
------------------------	--	----------------------------

CHURCH SAFEGUARDING CO-ORDINATOR	ROSALIND SARAH BOXALL
---	-----------------------

CHURCH COUNCIL SECRETARY	MARGARET VALERIE AUSTEN
---------------------------------	-------------------------

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

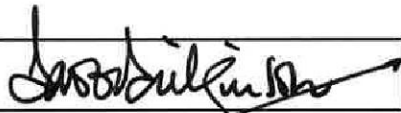
Presentation to the Church Council Meeting for approval.

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: <u>SUTTON</u>	DISTRICT: <u>London</u>
Group/Organisation	<u>RUSKIN ROAD PRE SCHOOL</u>	

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. Pat
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. [Signature]
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

[Signature]
Signature of Chair of Meeting

13th November 2022
Date