

**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	130,133	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	15,000	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	15,000	286,165	287,975
Total assets less current liabilities		44,206	190,722	36,237	15,000	286,165	287,975
Long term liabilities (due after more than one year)							
Grants payable after 2022-23	17					-	-
Loans to the Church						-	-
						-	-
Net assets		44,206	190,722	36,237	15,000	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	15,000
Total Funds		44,206	190,722	36,237	15,000	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 <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	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

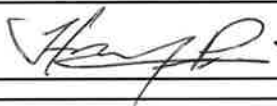
27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF**Presentation to the Church Council Meeting for approval.**

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

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		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)	