

Church
Accruals Accounts
2024-2025

THE METHODIST CHURCH

REPORT AND ACCOUNTS (ACCRUALS BASIS)

for the year ended 31 August 2025

Carshalton Methodist

Church

Registered Charity - Registration number

1128616

SUTTON (SURREY)

Circuit No

35/39

Minister

DEACON MARIE POOLE

Church Stewards

CAROLINE KINGSNORTH

JACQUELINE WAITE

STEPHEN JORDAN

Church Treasurer

CAROLINE COOK

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

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

Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

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

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

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

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

Treasurer: Mrs Caroline Cook, ACMA

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

Independent Examiner
Mr Anthony Hallett

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

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

Introduction

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

Aims and organisation

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church; and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

Aims of Carshalton Methodist Church:

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

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

Our local priorities being:

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

Worship

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Review

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

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

Reserves Policy Statement

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

Risk Management

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

Plans for 2025/26

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

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

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees.

Related Parties

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

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

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- we will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes
- we will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation
- we will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- we will seek to challenge any abuse of power, especially by anyone in a position of trust
- we will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult
- in all these principles we will follow legislation, guidance and recognised good practice

The Carshalton Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Carshalton Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy as at 31 August 2025

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

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

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

General Reserves

- (a) General - £57k

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

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

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

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

Designated allocations held for specific purposes

- (b) Outreach - £3k

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

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

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

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

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

- (d) Organ - £6k

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

- (e) Benevolence - £0.2k

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

(f) Ruskin Community Cinema - £17k

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

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

(g) Arts - £5k

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

(h) Ruskin Road Pre-School - £50k

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

(j) Pre-School Employment - £11k

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

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

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

Adopted by Church Council

11 November 2025

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

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

Balance Sheet as at 31 August 2025

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

Notes to the Accounts

1. Basis of accounting & accounting policies

i Basis of accounting

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

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

ii Public benefit entity

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

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

iv Funds

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

v Going concern

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

vi Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

vii Expenditure

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

viii Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

ix VAT

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

x Tangible fixed assets for use by the Church

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

xi Investment Properties

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

xii Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in Balance Sheet notes.

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

2 Receivables

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

3 Payables

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

Carshalton Methodist Church

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

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

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	6	5
Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers	£ 3,301	2,361
Total amount paid	£ 3,301	2,361

10. Fees for examination or audit of the accounts

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

11. Paid employees

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

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

Carshalton Methodist Church

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	8,952,880						8,952,880
Additions							
Revaluations (+/-)	313,492						313,492
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	9,266,372						9,266,372

Accumulated depreciation

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

Net book value

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

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

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

13. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

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

** relates to interest on TMCP funds*

14. Analysis of current assets

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

Analysis of cash at bank (excluding TMCP Investments)

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

15. Analysis of current liabilities and long term

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

16. Capital commitments and contingent liabilities

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

No contingent liabilities were identified at 31st August 2025

17. Loans and creditors due after one year

None due

Carshalton Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds

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

Restricted Funds

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

Endowment Funds

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

Fund purposes

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

Carshalton Methodist Church

19. Related party transactions

This year

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

Last year

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

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)	MARIE POOLE	Chair & Circuit rep
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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

CHURCH COUNCIL SECRETARY

MARGARET VALERIE AUSTEN

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

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

DECLARATIONS

Treasurer

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

Signature of Treasurer



Date 12-Oct-25

Name

MRS CAROLINE COOK

Address

27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF

Presentation to the Church Council Meeting for approval.

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

20-Jan-26

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

DEACON MARIE POOLE

Independent Examiner's Report to the Trustees of the

Carshalton Methodist

Church

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

2025

Respective responsibilities of Trustees and Examiner

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

MR ANTHONY HALLETT

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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


have not been met; or

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

Name

MR ANTHONY HALLETT

Signature



Relevant Professional qualification or body

Address

14 TANGIER WAY
TADWORTH
SURREY KT20 5NB

Date

27.11.25.

