

**THE METHODIST CHURCH**

**REPORT AND ACCOUNTS**

**(ACCRUALS BASIS)**

**for the year ended 31 August 2020**

**Church**

**Carshalton Methodist**

Registered Charity - Registration number

1128616

|                 |            |       |
|-----------------|------------|-------|
| SUTTON (SURREY) | Circuit No | 35/39 |
|-----------------|------------|-------|

Minister  
REVD ROSEMARY RICHTER

Church Stewards  
CAROLINE KINGSNORTH  
JACQUELINE WAITE

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 2020 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  
SMS 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, Ministers and representatives appointed by the church at the Annual Church Meeting (ACM).

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

The Trustees and the Auditor are appointed at the ACM.

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

Treasurer: Mrs Caroline Cook, ACMA

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

Independent examiner  
Mr Chris Heath, ACIB

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

**Introduction**

Carshaton 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, Carshaton, SM5 3DE.

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.

**Our ongoing local priorities being:**

- 1. To ensure that worship is God centred, inspiring, relevant and engaging, where everyone feels they are involved and welcome.
- 2. Through engagement with the local community, encourage others to explore, discover and deepen their understanding of God's love for them.
- 3. The ongoing upgrading of our premises to facilitate worship and community use.

This includes:

Worshipping God through prayer, song and other acts of worship. Exploring different ways of worshipping. The organisation and resourcing of regular public acts of worship open to members of the Church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Active participation in the "Easter Experience" together with other local churches which is a play shown to Sutton local schools. This is organised by the Sutton Schools Christian Workers Trust.

Promotion of Christianity through the staging of events and services including "Cinema on your Doorstep".

Supporting the local Churches Together in Carshaton.

**Review of progress and achievements in 2019/20**

Prior to COVID 19, the worship life of the church was maintained with regular morning services seeking to provide adult and all-age worship that was inclusive, too, of a regular group of members with learning difficulties.

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 Junior Church, (Young Explorers), join the worship for the first fifteen minutes and then relocate to a hall to continue with worship and learning suited to their age group.

We held our usual parade services, although we decided not to hold our usual Mothering Sunday parade due to the rise of the COVID. Harvest Festival involved all the uniformed organisations creating harvest displays, this involving them in the season. Last November, we had a speaker from Christians Against Poverty, which many people found inspiring. Another Local Arrangement in February, led by worship leaders, encouraged people to support Fair Trade whenever they can.

During the corona virus pandemic, from March to July, the church was closed for worship. Weekly letters from the minister were circulated to the members and adherents of our church, via email or paper copies to those who do not have access to the internet. Our minister posted a weekly blog of spiritual content. The Methodist weekly Worshiping from Home service sheets were included with the minister's letter as were links to other worship resources, again with paper copies provided to those who wanted them.

The church re-opened in July, with socially distanced seating, shortened services and no singing of hymns. Other ways of including hymns in the service were found. Sanctifiers and COVID rules for keeping safe were circulated to all members. Most of the membership have returned to worship. Those who have not, continue to be provided with the Methodist weekly service for Worshiping from Home. The services are recorded, and one member receives this via the Google Drive.

As we were not meeting as a church congregation because of the corona virus pandemic, we have been unable to hold our Bible Month this year, although we had preachers arranged to do this. We have decided to hold it over to next year as we felt the Book of Ruth learnt itself to greater study including in Home Groups, when we can hopefully meet face to face.

Our church is a member of Churches Together in Carshaton (CTIC), supporting the Week of Prayer for Christian Unity, but the Walk of Witness on Good Friday and the United Pentecost service were cancelled this year because of the pandemic. However, our representative has participated in Zoom meetings with CTIC and there are plans to continue various events by Zoom.

We have supported the local Sutton Community Works in their winter shelter, a joint effort from churches a people from around the borough, providing breakfast, an evening meal, and a bed during the cold winter months of January and February. We have also been collecting food for the local food bank.

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

Until March, the church maintained its links with the local community through its Outreach activities. The Fundraising Team has continued to provide activities and opportunities that draw local people into the Church. These included our regular week-long Christmas Tree Festival of evening entertainments, followed in February by Gilbert and Sullivan's, The Sorcerer, all of which prove very popular and help us to get to know our neighbours. A considerable investment of time by our webmaster has continued to raise our profile and enable people to contact us easily, giving us a very comprehensive, informative, and frequently updated website: [www.carstallton-methodist.org.uk](http://www.carstallton-methodist.org.uk). There is a 'worshiping 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 Beches 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.

Until lockdown, our cinema flourished, with regular monthly showings on both afternoon and evening, although the activities have been curtailed this year due to the virus. However, plans are being made to show films in the future when the situation allows.

The Camera Club and Choral Society meeting on our premises have continued drawing visitors to their exhibitions and concerts, respectively. This year, the Camera Club exhibition was online due to COVID restrictions.

The Nickel Support Group continued with their successful weekly café, run by young adults with severe learning difficulties, enabling them to experience the work situation and gain some level of independence. This has been extended to a cooking session earlier in the week to provide cakes for the Friday café. Entirely, another group for people with severe learning disabilities, also meets weekly on our premises. However, both these groups have not started up again because of the COVID restrictions.

Regular activities for children and families have continued through our Young Explorers which meet on a Sunday morning during the service. They treated the church to a Nativity at Christmas and there are plans to include the children in the services when possible. They have returned since the church re-opening in July, and sit 2m apart to learn more about the 'Love of God'.

Our weekly Mother and Toddler group continued to draw in the under 2s until lockdown. We have a full range of uniformed organisations from the scout and guides associations which attend three or four church parades a year. They have been holding Zoom meetings during this time of lockdown and continue to function as a group.

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 by our members and from other people who use our premises, to support the homeless and needy around the South London Mission. The Time Together met monthly, until March, for a short communion service followed by a hot meal. This is well supported, particularly by the elderly and those who live alone.

Kate 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 has paused for COVID.

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

### Financial Review

The Church's income and expenditure accounts for the year ended 31 August 2020 and its balance sheet as at 31 August 2020 form part of this annual report. The Church, and Pre School delivered a surplus of £1,014 compared to a surplus of £41,436. The Church surplus was £3,047 compared to £29,479 in 2018/19. The Pre-school made a small deficit of £2,032 compared to a surplus of £11,957 in 2018/19.

As at 31 August 2020 the Managing Trustees had control of local reserves amounting to £156,567.83 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 2020. 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 2020/21

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

Caroline Kingsnorth, Senior Church Steward

Jacqueline Waite, Steward

9 November 2020

**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 Connexion practice outlines commitment to the following principles:

- the care and nurture of, and respectful 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 2020**

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

|     |   |
|-----|---|
| (a) | General   |
| (b) | Outreach  |
| (c) | Building and Cottage Development                  |
| (d) | Organ   |
| (e) | Benevolence                                       |
| (f) | Ruskin Community Cinema                           |
| (g) | Junior Church                                     |
| (h) | Arts  |
| (i) | Ruskin Road Pre-School                            |
| (j) | Pre-School Employment                             |
| (k) | The Trustees for Methodist Church Purposes (TMCP) |

(a) General - £47k

The Church Treasurer holds the Church's revenue funds in the Charity Aid Foundation (CAF) bank account. Other funds are held in a Central Finance Board deposit account. Its legacies are held by the Methodist Church Property Division and are used mainly to pay for building projects.

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

**Designated allocations held for specific purposes**

- (b) Outreach - £5k  
 The amount in this designated reserve can be used for the Church's outreach programme.
- We advertised our Christmas services to the community via an A1 poster outside our church and Christmas events were displayed on a large banner visible to passing pedestrians. We have also used other banners to encourage people to have hope in this difficult time.
- We also leafleted the area to advertise the Operation Christmas Child shoe box appeal. We advertise monthly in the Beches directory and have continued to do so through the lockdown, inviting prayer requests and offering ways of worshiping at home. We also used the June Directory to advertise charities who would have had stalls at our charities coffee morning that month.
- (c) Building and Cottage Development - £49k  
 Income into this fund came from the cottage rent income, and the fund-raising programme. 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 the year £6k was spent on sanding the Church floor, and £3.8k was spent on work carried out on the cottage which included replacing some windows. 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 - £8k  
 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 the Church's contracted 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 £7k has been spent to date.
- (e) Benevolence - £0.3k  
 This designated reserve is spent at the discretion of the Minister and is used to support people in times of need and for special one off payments that may be required. Future contributions to this designated reserve will come from the General Fund.
- (f) Ruskin Community Cinema - £4k  
 The Church operates a community cinema. Donations and sales income from audiences cover the cinema's operational costs, including film licences, and build towards the renewal and improvement of equipment. This year the Cinema shows were stopped from March 2020 due to the Covid-19 pandemic.
- Two films were shown in November raising funds for two Guides who were due to attend an event in Mexico in July 2020 working with local children on a re-forestation project. Unfortunately, this was cancelled due to Covid-19. The October films supported The Black History month programme.
- (g) Junior Church - £1k  
 Sums have been received by various donors and the money is being held to purchase small pieces of equipment and online material.
- (h) Arts - £5k  
 The income for this designated reserve was donated to the Church by the Ruskin Players in 2017/18.
- (i) Ruskin Road Pre-School - £28k  
 This designated reserve supports the cash-flow requirements of the Church's Pre-School and has been decreased by a small deficit of £2,032. The Pre-School was closed at the end of March due to the Covid-19 pandemic. The Church employs up to nine 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.
- (j) Pre-School Employment - £10k  
 This reserve was created in 2011/12 to cover advice and other costs that the Church might incur in respect of staff employed for the Pre-School staff currently and in the future. The amount required to cover any financial liabilities that could arise as a result of employing staff or which might result from changes in the market for pre-school services has recently been assessed.
- (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.

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

|  | Notes to the General Fund (Unrestricted) (unrestricted) Funds Designated |                      |                  |                 | Total 2019-20 |
|--|--|----------------------|------------------|-----------------|---------------|
|  | £  | £                    | £                | £               | £             |
|  | General Fund (Unrestricted)  | Funds (unrestricted) | Restricted Funds | Endowment Funds | Total         |
| <b>Income</b>                              |  |                      |                  |                 |               |
| 1 Offerings                                | 30,206   | -                    | 1,880            | -               | 30,206        |
| 2 Donations                                | 1,625  | -                    | -                | -               | 3,505         |
| 3 Gift aid                                 | 9,962  | -                    | -                | -               | 9,962         |
| 4 Interest and investment income           | 861  | -                    | -                | -               | 861           |
| 5 Income from investment properties        | -  | -                    | -                | -               | -             |
| 6 Internal organisations                   | -  | -                    | 79,444           | -               | 79,444        |
| 7 Other charitable income                  | 35,222   | 16,211               | -                | -               | 51,433        |
| 8 Total income                             | 77,876   | 16,211               | 81,324           | -               | 175,411       |
| <b>Expenditure</b>                         |  |                      |                  |                 |               |
| 9 Circuit assessment or share              | 35,000   | -                    | -                | -               | 35,000        |
| 10 Grants and donations                    | 2,125  | -                    | -                | -               | 2,125         |
| 11 Property maintenance                    | 20,224   | 10,949               | -                | -               | 31,174        |
| 12 Insurance, utilities etc                | 15,906   | -                    | -                | -               | 15,906        |
| 13 Depreciation                            | -  | -                    | -                | -               | -             |
| 14 Office expenses                         | 964  | -                    | -                | -               | 964           |
| 15 Other expenditure                       | 2,269  | 2,897                | 2,585            | -               | 7,751         |
| 16 Internal organisations                  | -  | -                    | 81,476           | -               | 81,476        |
| 17 Total charitable expenditure            | 76,489   | 13,846               | 84,062           | -               | 174,397       |
| 18 Gains/(losses) on monetary investments  | -  | -                    | -                | -               | -             |
| 19 Gains/(losses) on investment properties | -  | -                    | -                | -               | -             |
| 20 Net income/(expenditure)                | 1,387  | 2,365                | (2,738)          | -               | 1,014         |
| 21 Transfers between funds                 | -  | -                    | -                | -               | -             |
| 22 Other gains/(losses)                    | -  | 431                  | -                | -               | 431           |
| 23 Net movement in funds                   | 1,387  | 2,796                | (2,738)          | -               | 1,445         |
| 24 Total funds brought forward             | 45,324   | 179,112              | 43,690           | 15,000          | 283,127       |
| 25 Total funds carried forward             | 46,711   | 181,908              | 40,953           | 15,000          | 284,572       |

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

|  | Notes to the accounts | General Fund   | Designated Funds | Restricted Funds | Endowment Funds | Total          |
|--|-----------------------|----------------|------------------|------------------|-----------------|----------------|
|  | (Unrestricted)        | (Unrestricted) | (Unrestricted)   | (Unrestricted)   | (Unrestricted)  | (Unrestricted) |
|  | £                     | £              | £                | £                | £               | £              |
| <b>Income</b>                              |                       |                |                  |                  |                 |                |
| 1 Offerings                                | 4                     | 31,356         | -                | -                | -               | 31,356         |
| 2 Donations                                | 4                     | 6,425          | -                | 226              | -               | 6,651          |
| 3 Gift aid                                 | 4                     | 7,135          | -                | -                | -               | 7,135          |
| 4 Interest and investment income           | 7                     | 790            | -                | -                | -               | 790            |
| 5 Income from investment properties        |                       | -              | -                | -                | -               | -              |
| 6 Internal organisations                   | 8                     | -              | 104,760          | -                | -               | 104,760        |
| 7 Other charitable income                  | 5,68                  | 55,803         | 29,151           | -                | -               | 84,954         |
| <b>8 Total income</b>                      |                       | <b>101,508</b> | <b>29,151</b>    | <b>104,986</b>   | <b>-</b>        | <b>235,645</b> |
| <b>Expenditure</b>                         |                       |                |                  |                  |                 |                |
| 9 Circuit assessment or share              | 19                    | 39,500         | -                | -                | -               | 39,500         |
| 10 Grants and donations                    | 19 (part)             | 1,975          | 4,093            | -                | -               | 1,975          |
| 11 Property maintenance                    | 3,8                   | 18,966         | -                | -                | -               | 23,059         |
| 12 Insurance, utilities etc                |                       | 17,788         | -                | -                | -               | 17,788         |
| 13 Depreciation                            |                       | -              | -                | -                | -               | -              |
| 14 Office expenses                         | 10 (part)             | 5,376          | -                | -                | -               | 5,376          |
| 15 Other expenditure                       |                       | 2,183          | 8,182            | 3,342            | -               | 13,707         |
| 16 Internal organisations                  |                       | -              | -                | 92,803           | -               | 92,803         |
| <b>17 Total charitable expenditure</b>     |                       | <b>85,789</b>  | <b>12,275</b>    | <b>96,145</b>    | <b>-</b>        | <b>194,209</b> |
| 18 Gains/(losses) on monetary investments  |                       | -              | -                | -                | -               | -              |
| 19 Gains/(losses) on investment properties |                       | -              | -                | -                | -               | -              |
| <b>20 Net income/(expenditure)</b>         |                       | <b>15,718</b>  | <b>16,876</b>    | <b>8,841</b>     | <b>-</b>        | <b>41,436</b>  |
| 21 Transfers between funds                 | 18                    | (15,000)       | 15,000           | -                | -               | -              |
| 22 Other gains/(losses)                    | 13                    | 460            | 460              | -                | -               | 460            |
| <b>23 Net movement in funds</b>            |                       | <b>718</b>     | <b>32,336</b>    | <b>8,841</b>     | <b>-</b>        | <b>41,896</b>  |
| 24 Total funds brought forward             |                       | 44,606         | 146,776          | 34,849           | 15,000          | 241,231        |
| <b>25 Total funds carried forward</b>      |                       | <b>45,324</b>  | <b>179,112</b>   | <b>43,690</b>    | <b>15,000</b>   | <b>283,127</b> |





**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 2020, the Trustees believe that the church is a going concern.

**VI Income**

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

**VII Expenditure**

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

**VIII Grants**

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

**IX VAT**

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

**X Tangible fixed assets for use by the Church**

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

**XI Investment Properties**

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

**XII Investments**

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in Balance Sheet notes. The Church's monetary investments are deposited with the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP.

**2 Receivables**

Debtors and Prepayments include £7k Assessment Sept-Nov, £2k hall rental income, £3k IONA net deposits

**3 Payables**

Creditors include outstanding costs for; £3k wall repairs, £2k Church / Cottage utilities, and other smaller items

Carshalton Methodist Church

|                                    | 2020          | 2019           |               |               |
|------------------------------------|---------------|----------------|---------------|---------------|
|                                    | Total         | Total          | Unrestricted  | Restricted    |
|                                    | £             | £              | £             | £             |
| <b>4. Donations and legacies</b>   |               |                |               |               |
| Collections                        | 30,206        | 31,356         |               |               |
| Tax credits                        | 9,962         | 7,135          |               |               |
| Legacies                           | -             | 5,000          |               |               |
| Donations                          | 1,625         | 1,651          |               |               |
| <b>Total</b>                       | <b>41,793</b> | <b>43,673</b>  | <b>1,880</b>  | <b>1,880</b>  |
| <b>5. Charitable activities</b>    |               |                |               |               |
| Fund raising                       | 4,420         | 8,757          |               |               |
| Community Cinema                   | 3,921         | 5,513          |               |               |
| <b>Total</b>                       | <b>8,341</b>  | <b>14,270</b>  | <b>-</b>      | <b>-</b>      |
| <b>6. Other trading activities</b> |               |                |               |               |
| Lettings                           | 33,003        | 53,566         |               |               |
| Cottage rent income                | 7,870         | 13,741         |               |               |
| <b>Total</b>                       | <b>40,872</b> | <b>40,872</b>  | <b>-</b>      | <b>-</b>      |
| <b>7. Investment income</b>        |               |                |               |               |
| Central Finance Board              | 357           | 339            |               |               |
| CAF deposit account                | 94            | 48             |               |               |
| TMCP*                              | 841           | 864            |               |               |
| Rental income                      | -             | -              |               |               |
| Other                              | -             | -              |               |               |
| <b>Total</b>                       | <b>1,292</b>  | <b>1,292</b>   | <b>-</b>      | <b>-</b>      |
| <b>8. Other</b>                    |               |                |               |               |
| Internal Organisations             | 79,444        | 104,760        |               |               |
| Grant                              | -             | -              |               |               |
| Misc                               | 1,788         | 3,377          |               |               |
| <b>Total</b>                       | <b>1,788</b>  | <b>108,137</b> | <b>79,444</b> | <b>81,232</b> |

\* TMCP Interest £431.03 held within funds managed by Manchester

9. Payment to Trustees

|   |   |           |           |
|---|---|-----------|-----------|
|   | £ | 1,020     | 285       |
| Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting |   |           |           |
|   |   | This year | Last year |

|  |   |       |       |
|--|---|-------|-------|
|  | £ | 9     | 7     |
| Number of trustees who were paid expenses  |   |       |       |
| Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers |   | 4,094 | 1,813 |

|                   |   |       |       |
|-------------------|---|-------|-------|
|                   | £ | 5,114 | 2,098 |
| Total amount paid |   |       |       |

10. Fees for examination or audit of the accounts

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

11. Paid employees

Staff Costs paid during the year were:

|  |   |  |  |
|--|---|--|--|
|  | £ |  |  |
| Gross wages, salaries and benefits in kind             |   |  |  |
| Employer's National Insurance costs                    |   |  |  |
| Pension costs  |   |  |  |
| Total staff costs                                      |   |  |  |
| Average number of staff employed during the year were: |   |  |  |

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                    | 7,036,356                               |  |   |                                  |   | 7,036,356 |
| Additions                                  |   |  |   |                                  |   |           |
| Revaluations (+/-)                         | 77,342                                  |  |   |                                  |   | 77,342    |
| Disposals (-)                              |   |  |   |                                  |   |           |
| Transfers * (+/-)                          |   |  |   |                                  |   |           |
| Balance carried forward                    | 7,113,698                               |  |   |                                  |   | 7,113,698 |

| Accumulated depreciation         |           |  |  |  |  |           |
|----------------------------------|-----------|--|--|--|--|-----------|
| Balance brought forward          | 7,036,356 |  |  |  |  | 7,036,356 |
| Depreciation charge for year (-) |           |  |  |  |  |           |
| Revaluations (+/-)               | 77,342    |  |  |  |  | 77,342    |
| Disposals (-)                    |           |  |  |  |  |           |
| Transfers * (+/-)                |           |  |  |  |  |           |
| Balance carried forward          | 7,113,698 |  |  |  |  | 7,113,698 |

\* 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

| Net book value  |   |   |   |   |   |   |
|-----------------|---|---|---|---|---|---|
| Brought forward | - | - | - | - | - | - |
| Carried forward | - | - | - | - | - | - |

**13. Investments**

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

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

**Analysis of investment movements**

|  | This year | Prev year |
|--|-----------|-----------|
|--|-----------|-----------|

**Change in investment values**

|  |         |         |
|--|---------|---------|
| Carrying (market) value at beginning of year | 127,563 | 127,103 |
| Add: additions to investments at cost *      | 431     | 460     |
| Less: disposals at carrying value            |         |         |
| Net gain/(loss) on revaluation               |         |         |
| Carrying (market) value at end of year       | 127,994 | 127,563 |

\* relates to interest on TMCP funds

**14. Analysis of current assets**

|                                      | This year    | Last year     |
|--------------------------------------|--------------|---------------|
| <b>Debtors and prepayments</b>       | £            | £             |
| Pre paid assessments                 | 7,000        | 8,750         |
| Accrued income                       | 1,563        | 13,063        |
| Other debtors / prepayments          | (2,810)      | -             |
| <b>Total debtors and prepayments</b> | <b>5,753</b> | <b>21,813</b> |

**Analysis of cash at bank (excluding TMCP Investments)**

|  |                |                |
|--|----------------|----------------|
| Bank balance held in CAF Bank            | 78,791         | 58,772         |
| Bank balance held in CFB                 | 50,180         | 49,823         |
| Bank balance held in Lloyds (Pre School) | 27,976         | 30,009         |
| <b>Total Cash and Bank</b>               | <b>156,947</b> | <b>138,604</b> |

**15. Analysis of current liabilities and long term**

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Trade Creditors                  | 6,122        | 4,854        |
| Other Creditors                  | -            | -            |
| <b>Total Current Liabilities</b> | <b>6,122</b> | <b>4,854</b> |

**16. Capital commitments and contingent liabilities**

At the 31st August 2020, the Church had no capital commitments.  
No contingent liabilities were identified at 31st August 2020

**17. Loans and creditors due after one year**

None due

**Carshalton Methodist Church**

**18. Detailed analysis of individual fund movements**

| Fund Name             | Opening Balance | Income        | Expenditure     | Transfers | Revaluation Gains/losses | Closing Balance |
|-----------------------|-----------------|---------------|-----------------|-----------|--------------------------|-----------------|
| General               | 45,324          | 77,876        | (76,489)        |           |                          | 46,711          |
| Benevolence           | 588             |               | (240)           |           |                          | 348             |
| Buildings & Cottage   | 47,319          | 12,290        | (10,949)        |           |                          | 48,660          |
| Community Cinema      | 2,831           | 3,921         | (2,412)         |           |                          | 4,340           |
| Pre School Employment | 9,640           |               |                 |           |                          | 9,640           |
| Junior Church         | 946             |               | (245)           |           |                          | 701             |
| Arts                  | 5,225           |               |                 |           |                          | 5,225           |
| TMCP                  | 112,563         | 431           |                 |           |                          | 112,994         |
| <b>Totals</b>         | <b>224,437</b>  | <b>94,518</b> | <b>(90,335)</b> |           |                          | <b>228,619</b>  |

**Unrestricted Funds**

| Fund Name     | Opening Balance | Income        | Expenditure     | Transfers | Revaluation Gains/losses | Closing Balance |
|---------------|-----------------|---------------|-----------------|-----------|--------------------------|-----------------|
| Outreach      | 5,065           |               |                 |           |                          | 5,065           |
| Organ         | 8,616           | 1,880         | (2,585)         |           |                          | 7,911           |
| Pre School    | 30,009          | 79,444        | (81,476)        |           |                          | 27,976          |
| <b>Totals</b> | <b>43,690</b>   | <b>81,324</b> | <b>(84,062)</b> |           |                          | <b>40,953</b>   |

**Restricted Funds**

| Restricted Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation Gains/losses | Closing Balance |
|----------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| TMCP                 | 15,000          |        |             |           |                          | 15,000          |
| <b>Totals</b>        | <b>15,000</b>   |        |             |           |                          | <b>15,000</b>   |

**Endowment Funds**

**Fund purposes**  
 General  
 Benevolence  
 Buildings & Cottage  
 Community Cinema  
 Pre School Employment  
 Junior Church  
 Arts  
 Outreach  
 Organ  
 Major organ repairs  
 Group for pre school children  
 Legacies held on behalf of Trustees of Methodist Church Properties. There are restrictions on spending these sums



19. Related party transactions

Carshalton Methodist Church

| This year                                 |              |  |   |   |   |  |
|---|--------------|--|---|---|---|--|
| Name of related party                     | Relationship | Description of transaction   | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2020 |
| Sutton (Surrey) Circuit Connexional Funds | Circuit      | Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society) | £   | £   | £   | £  |
| All We Can                                | Methodist    | Charity Donations  |   | 500                                       |   |  |
| MHA                                       | Methodist    | Donation   |   | 923                                       |   |  |
| Sutton (Surrey) Circuit                   | Circuit      | Assessment   |   | 35,000                                    |   |  |
| Total                                     |              |  | -   | 36,423                                    |   | -  |

| Last year                                 |              |  |   |   |   |  |
|---|--------------|--|---|---|---|--|
| Name of related party                     | Relationship | Description of transaction   | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2019 |
| Sutton (Surrey) Circuit Connexional Funds | Circuit      | Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society) | £   | £   | £   | £  |
| All We Can                                | Methodist    | Charity Donations  |   | 500                                       |   |  |
| MHA                                       | Methodist    | Donation   |   | 50  |   |  |
| Sutton (Surrey) Circuit                   | Circuit      | Assessment   |   | 39,500                                    |   |  |
| Total                                     |              |  | -   | 40,646                                    |   | -  |

**CHURCH COUNCIL MEMBERSHIP**

|  |                            |                    |             |
|--|----------------------------|--------------------|-------------|
|  |                            | <b>MINISTER(S)</b> |             |
|  | REVD ROSEMARY JANE RICHTER |                    | Circuit rep |
|  |                            | LAY WORKERS        | N/A         |

**CHURCH STEWARDS**

|  |  |  |             |
|--|--|--|-------------|
|  |  |  |             |
|  | CAROLINE KINGSNORTH<br>JACQUELINE MERIEL WAITE |  | Circuit rep |

**CHURCH SAFEGUARDING CO-ORDINATOR**

ROSALIND SARA BOXALL

**CHURCH COUNCIL SECRETARY**

|  |                                  |  |   |
|--|----------------------------------|--|---|
|  |                                  |  |   |
|  | CLARE TREWITT<br>MARGARET AUSTEN |  | <i>Resigned 29.01.2020</i><br><i>Appointed 29.01.2020</i> |

**CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)**

|  |                                |    |  |
|--|--------------------------------|----|--|
|  |                                |    |  |
|  | MICHAEL JAMES BOXALL           | 1  |  |
|  | CAROLINE COOK                  | 2  |  |
|  | ANDREW STEPHEN DEARDS          | 3  |  |
|  | DAVID LOUIS FORTY              | 4  |  |
|  | SUSETTE ANN FORTY              | 5  |  |
|  | SHARON JOHNSON                 | 6  |  |
|  | KATY FRENKIEL                  | 7  |  |
|  | ELIZABETH ANNE GUNTON          | 8  |  |
|  | GEOFFREY PAUL GUNTON           | 9  |  |
|  | DEBORAH ANN JORDAN             | 10 |  |
|  | STEPHEN HANLEY JORDAN          | 11 |  |
|  | JOHN KINGSNORTH                | 12 |  |
|  | FIONA POTTER                   | 13 |  |
|  | CHARLOTTE REBECCA MELANIE RYAN | 14 |  |
|  | MICHAEL WEBB                   | 15 |  |


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

05-Oct-20

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-20

and were approved.

Signature of the Chair of the meeting

*R. Richter*

Name of the Chair of the meeting

REVD ROSEMARY RICHTER

Independent Examiner's Report to the Trustees of the

Carshalton Methodist Church

This Report is on the Church Accounts for the year ended 31<sup>st</sup> August

2020

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.

It is my responsibility to:

CHRIS HEATH

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.

Carshalton Methodist Church

**Basis of Independent Examiner's Report**

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

**Independent Examiner's Statement**

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

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

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

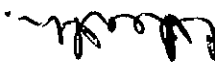
have not been met; or

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

Name

Mr Chris Heath

Signature



Relevant Professional qualification or body

A.C.I.B.

Address

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

Date

8-1-2021

### THE METHODIST CHURCH

### INTERNAL ORGANISATION REPORT FORM

FINANCIAL YEAR ENDED 31 AUGUST 2020

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 \_\_\_\_\_

Group/Organisation \_\_\_\_\_

RUSKIN ROAD PRE SCHOOL

DISTRICT: London

CIRCUIT: SUTTON

Signatures section

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

*DAVID FORRY*

Treasurer of Group or Organisation

Date 05-Oct-20

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.

*Chris Heath*

CHRIS HEATH

Independent Examiner/Registered Auditor

Date 27-Nov-20

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

CARSHALTON METHODIST CHURCH COUNCIL

Date 2-2-2021

at a meeting which I chaired/wrote to chair on

*R. Richer*

Signature of Chair of Meeting

Date 4-2-2021



# 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

| RECEIPTS |   |
|----------|---|
| h1       | Gifts & donations   |
| h2       | Other receipts  |
| h3       | <b>TOTAL RECEIPTS (to Receipts col page 3 in the main accounts)</b> |
|          | 79,443.90   |
|          | 79,443.9  |

## SECTION H

|    |   |
|----|---|
| h1 | Donations   |
| h2 | Other payments  |
| h3 | <b>TOTAL PAYMENTS (to Payments col page 3 in the main accounts)</b> |
|    | 81,476.27   |
|    | 81,476.27   |

## SECTION I

|    |  |
|----|--|
| j1 | <b>NET RECEIPTS (PAYMENTS)</b>   |
|    | (h3 - i3)  |
|    | -2032.37   |
| j2 | <b>OPENING BALANCE (to Opening balance column page 3 in the main accounts)</b> |
|    | 30008.61   |
| j3 | Adjustments (show any negative adjustments in brackets)                        |
| j4 | <b>CLOSING BALANCE (to Closing balance col. page 3 in the main accounts)</b>   |
|    | (i1+j2+/-j3)   |
|    | 27976.24   |

## SECTION J

| HOW THE FUNDS ARE HELD |   |
|------------------------|---|
| k1                     | Cash in hand  |
| k2                     | Cash at Bank/CFB etc                                      |
| k3                     | Other accounts  |
| k4                     | <b>TOTAL FUNDS HELD (should agree with line j4 above)</b> |
|                        | (k1+k2+k3)  |
|                        | 27,976.24   |

## SECTION K

| 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   | <b>BALANCE STILL TO BE PAID</b>                       |
|  | (m1+m2-m3)  |

