

Church
Accruals Accounts
2015-2016

THE METHODIST CHURCH

**REPORT AND ACCOUNTS
(ACCRUALS BASIS)**

for the year ended 31 August 2016

Carshalton Methodist

Church

Registered Charity - Registration number

1128616

SUTTON (SURREY)

Circuit No

35/39

Minister

REVD ROSEMARY RICHTER

Church Stewards

CAROLINE KINGSNORTH

JACQUELINE WAITE

ROBERT RYAN

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 2016 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

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

Structure, Governance and Management

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

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

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

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

The Trustees and the Auditor are appointed at the ACM of the church.

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

Treasurer: Mrs Caroline Cook, ACMA

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

Independent examiner: Mr Chris Heath, ACIB

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

**Carshalton Methodist Church
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2016

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;
- 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 develop the spiritual life of the Church and attract others to join with us
- 2 Reach out to, and be a resource for, our local community
- 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.

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 participating 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.

Review of progress and achievements in 2015/16

The worship life of the church has been maintained over this past year with regular morning services seeking to provide adult and all-age worship that is inclusive, too, of a regular group of members with learning difficulties.

Monthly evening meetings have 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. Young People and members of our Junior Church have participated in worship periodically, mostly in the form of acting out plays with a religious theme.

During Lent the preachers led their morning worship around the theme of forgiveness, with all three preachers working together to take a different aspect of forgiveness. A film "The Railwayman," was shown by our Community Cinema and also supported the Lent theme. Having a continuous theme throughout Lent was successful and is to be repeated.

The church has maintained, too, 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 a midweek Shopping and Pamper Evening in November, offering a variety of gifts and treatments, followed in December by our regular week-long Christmas Tree Festival of evening entertainments. A very successful Elvis evening sold out in April. This was followed in June by Iolanthe and the Queen's 90th birthday in June proved very popular. Regular coffee mornings, each with a theme or speaker, were run throughout the year with many advertising avenues being exploited. A considerable investment of time by our new webmaster has raised our profile and enables people to contact us easily, giving us a very comprehensive, informative and frequently updated website: www.carshalton-methodist.org.uk

The church oversees its OFSTED registered Pre-school, which is run on the premises, providing a child development service to local families.

The Camera Club and Choral Society meeting on our premises have continued drawing visitors to their exhibitions and concerts respectively. The art group held during the day is still proving popular.

The Nickel Support Group is continuing 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. Entirety, another group for people with severe learning disabilities, also meets weekly on our premises.

Regular activities for children and families have continued through the provision of Messy Church, Summer Holiday Bible Club, (this year Guardians of Ancora) with getting to know Jesus as the main aim.

Our weekly Mother and Toddler Group continues to draw in the under 2s. We have a full range of uniformed organisations from the scout and guides associations which attend three or four church parades a year.

Operation Christmas Child continues to draw in shoe boxes filled with gifts for disadvantaged children around the world; collections of tins and packeted 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 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.

The outreach opportunities listed above are evidence of the first achieved; our home groups and themed Lent and Advent services are seeking to address the second.

The outreach opportunities listed above and the continued focus on prayer, alongside the Lent theme, are evidence of that our local priorities and aims are being achieved. This gives the church confidence that it fulfils its need to provide those activities necessary of a charity to further its charitable purpose for the public benefit.

Financial Review

The Church's income and expenditure accounts for the year ended 31 August 2016 and its balance sheet as at 31 August 2016 form part of this annual report. The Church, the Junior Church and Pre School delivered a surplus of £11,931.76 compared to a deficit of £21,728.60 in 2014/15. Only the Junior Church made a small deficit this year of £251.39 which results from them spending their reserves and having little income. The Church surplus of £7,582.49 was achieved primarily due to a legacy received (£13.7k) despite spending a considerable sum (£12k) on renovating the Cottage and engaging a heating consultancy company to assist us in our plans to replace the heating in our halls in the near future (£12k). The Pre-School's surplus was (£4.6k) compared to their deficit of (£2.6k) in 2014/15. This increase has been generated by increased pupil numbers despite static fee rates from the London Borough of Sutton.

At 31 August 2016 the Managing Trustees had control of reserves amounting to £219,377.89 of which £126,592 is held by the Trustees for Methodist Church Purposes (TMCP) on behalf of Carshalton Methodist Church.

Reserves Policy Statement

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

Risk Management

The Leadership Team, the Finance and Property Committees have updated their specific risks and its report was approved at Church Council meeting held on 7 November 2016. An annual review is carried out of the updated assessment of the risks impacting on its operations and finances. Plans are formulated to mitigate these risks.

Plans for 2016/17

Our ongoing local priorities being:

- 1 To develop the spiritual life of the Church and attract others to join with us
- 2 Reach out to, and be a resource for, our local community
- 3 The ongoing upgrading of our premises to facilitate worship and community use
- 4 Provision of financial stability

Caroline Kingsnorth, Senior Church Steward
7 November 2016

Trustee Training

A range of guidance is 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 internal organisations linked to this church are: Junior Church and 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 2016

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

General Reserves

- (a) General - £41k

The Church Treasurer holds the majority of the Church's revenue funds in the Barclays bank account. Other funds are held in two Central Finance Board deposit accounts. Its legacies are held by the Methodist Church Property Division and are used mainly to pay for building projects.

During this year we received legacies of £13.7k which supported a transfer of money to one reserve which had a deficit namely the Building & Cottage Development reserves. A sum of £1.9k on the Technology/Sound System reserve was transferred back to the General Fund recognising that this sum transferred in previous years to support this reserve was no longer required.

Designated allocations held for specific purposes

(b) Outreach - £6k

The amount in this designated reserve can be used for the Church's outreach programme. Plans to spend large amounts from this reserve were delayed until a ministerial appointment was made in September 2015. The Leadership Team decided to support an outreach event to celebrate the Queen's 90th birthday celebrations in June 2016. There are other proposals to use some of these funds in the current financial year.

(c) Building and Cottage Development - £2k

The balance on this reserve is currently £2.2k which is a reduction of £6.2k on the previous balance of £8.4k despite a decision to earmark the fund-raising programme to support our potential heating scheme. The income to this fund has significantly reduced due to a refurbishment programme of the Cottage and resulting in reduced income of £7k and expenditure of £12k. This together with payment to our heating consultant (£12k) and other property costs meant that a transfer from the General Fund of £7.5k was needed to cover the overspending on this reserve and maintain the unspent income amount earmarked specifically for the potential heating scheme.

Our Property Committee has identified that the halls heating system and the Ruskin Hall toilet facilities need to be upgraded/replaced as our next priority but funds, including grants, need to be identified to carry out this work.

(d) Organ - £12k

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 tuner and others, may from time to time bring proposals to the Church Council as to how this fund should be used.

(e) Benevolence - £1k

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 - £6k

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 team undertook a significant upgrade of their main system and bought a new laptop computer for outside performances. There are no current plans to spend major amounts from this fund next year.

(g) Junior Church - £2k

Sums have been received in memory of Cyril Webb and also from an anonymous donor. The money is being held to purchase small pieces of equipment and online material.

(h) Ruskin Road Pre-School - £16k

This designated reserve supports the cash-flow requirements of the Church's Pre-School. The Church employs up to ten part-time staff and is registered with Ofsted and the London Borough of Sutton. Pupil numbers can rise and fall during the school year and a reasonable balance is needed to maintain liquidity.

(i) Pre-School Employment - £7k

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. A further sum of £3k has been transferred to this reserve which will be used 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.

(j) Trustees for Methodist Church Purposes (TMCP) - £126k

This reserve is split into two component parts - unrestricted legacies (£111k) and one endowment fund (£15k). The endowment fund's capital sum cannot be spent as it has been left in perpetuity. The other £111k has been left with certain restrictions on what it can be spent and is subject to review and regulation by the Custodian Trustee of all Methodist Model Trust Property.

Statement of Financial Activities (SOFA) for the year ended 31 August 2016

	Notes to the accounts	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2015-16	Total 2014-15
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	4	60,548	978	-	61,526	41,410
- Collections and tax credit		39,151	978		40,130	
- Donations		7,683			7,683	
- Legacies		13,713			13,713	
Charitable activities	5	12,496	-		12,496	11,368
- Fund raising		8,221			8,221	
- Others		4,274			4,274	
Other trading activities	6	51,566	-		51,566	39,614
- Lettings		45,859			45,859	
- Miscellaneous		5,707			5,707	
Investments	7	1,162			1,162	1,276
Other	8	5,119	65,330	-	70,448	81,354
- Internal organisations		6	65,330		65,336	
- Miscellaneous		5,113			5,113	
Total		130,890	66,308	-	197,197	175,021
Expenditure on:						
Salaries, NIC & Pension costs	11				-	-
Circuit Assessment		43,489			43,489	41,309
Maintenance on Church building(s) and property		51,703			51,703	68,507
Telephone and Travel		326			326	
Utilities (insurance, heat and light, water, etc)		15,550			15,550	15,229
Expenditure on other property					-	-
Depreciation	12				-	-
Provisions					-	-
Internal organisations		257	60,729		60,986	55,396
Grants and Donations		2,188			2,188	1,229
Other expenditure		12,159	1,520		10,639	14,705
Total		125,674	59,209	-	184,883	196,375
Net income/(expenditure)		5,216	7,099	-	12,315	- 21,355
Transfers between funds		1,916	- 1,916			
		7,132	5,183		12,315	- 21,355
Other recognised gains / (losses):						
Gains/(Losses) on revaluation of fixed assets					-	
Gains/(Losses) on investment assets					-	
Actuarial gains /(losses) on defined benefit pension schemes					-	
Net movement in funds		7,132	5,183	-	12,315	- 21,355
Reconciliation of funds:						
Total funds brought forward		163,365	28,698	15,000	207,063	228,418
Total funds carried forward		170,497	33,881	15,000	219,378	207,063

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

1,788	2,838
1,788	2,838
-	-

Carshalton Methodist Church

Balance Sheet as at 31 August 2016

Unrestricted	Designated (Unrestricted)	Restricted	Endowment Funds	Totals this year	Totals last year
£		£	£	£	£

Tangible Fixed Assets*

	Notes					
Land & Buildings	12					
Equipment	12					
Investment properties	13					
Investments	13					
Total fixed assets						

Current Assets

Debtors and Prepayments	14	15,162	1,947			17,109	16,303
Cash at Bank and in hand	14	19,342	2,238	15,860		37,439	40,716
Trustees for Methodist Church Purposes deposits			111,592		15,000	126,592	126,209
Central Finance Board Deposits		15,012	37,161	18,839		71,013	79,606
Other							
Total current assets		49,516	152,937	34,699	15,000	252,152	262,834

Creditors and Accruals (due in
under 1 yr)

	15	6,721	25,235	818		32,774	55,771
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Net current assets (liabilities)

		42,795	127,703	33,881	15,000	219,378	207,063
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Total assets less current liabilities

		42,795	127,703	33,881	15,000	219,378	207,063
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Loans and creditors due after 1
year

	17						
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Provisions for liabilities and charges

	17						
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Net assets

		42,795	127,703	33,881	15,000	219,378	207,063
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Funds of the Church

Unrestricted funds		42,795	127,703			170,497	4,397,511
Restricted funds				33,881		33,881	-
Endowment funds					15,000	15,000	-
Total Funds	18	42,795	127,703	33,881	15,000	219,378	4,397,511

*Details - see Note 12

	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Internal Organisations						
Junior Church	2291	6	257	2040		2040
Pre School	11259	65330	60729	15860		15860
Total	13550	65336	60986	17900		17900

Total Receipts	Total Payments
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Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There is one Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

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.

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.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

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.

VAT

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

Tangible fixed assets for use by the Church

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

Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

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 the SOFA.

Debtors and Prepayments

Debtors and Prepayments include £10.8k Assessment Sept-Nov, £3.6k Grayes hall hire, £3k Pre-School transfer to employment reserve

Creditors

Creditors include outstanding costs for; £12k Heating Consultancy, £11.5k cottage refurb, £3k TMCP drawdown on refurb bal, £1.6k Cinema equipment, £1k Utilities

Carshalton Methodist Church

4. Donations and legacies	Unrestricted	Restricted	2016 Total £	2015 Total £
Collections	29,604	300	29,904	31,458
Tax credits	9,547	75	9,622	7,948
Donations	7,683	603	8,287	4,067
Legacies	13,713		13,713	-
Total	60,548	978	61,526	43,472
5. Charitable activities	Unrestricted	Restricted	2016 Total £	2015 Total £
Fund raising	8,221		8,221	6,553
Other	4,274		4,274	4,815
Total	12,496		12,496	11,368
6. Other trading activities	Unrestricted	Restricted	2016 Total £	2015 Total £
Lettings	£ 45,859	£	45,859	39,614
Other	5,707		5,707	23,127
			-	
			-	
Total	51,566	-	51,566	62,741
7. Investment income	Unrestricted	Restricted	2016 Total £	2015 Total £
Central Finance Board	£ 779	£	779	902
TMCP	383		383	374
Rental income			-	
Other			-	
Total	1,162	-	1,162	1,276
8. Other	Unrestricted	Restricted	2016 Total £	2015 Total £
Internal Organisations	£ 6	£ 65,330	65,336	52,594
Misc	5,113		5,113	3,570
			-	
			-	
			-	
Total	5,119	65,330	70,448	56,164

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	£ 6,100	-
Number of trustees who were paid expenses		
Nature of the expenses		
If there are no payments to Trustees, please record no expenses were paid.		
Total amount paid	£ 6,100	

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 350	300
Other fees (eg: 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	4,190,448						4,190,448
Additions							
Revaluations (+/-)	991,152						991,152
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	5,181,600						5,181,600

Accumulated depreciation

Balance brought forward	4,190,448						4,190,448
Depreciation charge for year (-)							
Revaluations (+/-)	991,152						991,152
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	5,181,600						5,181,600

Net book value

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

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

Revaluation based upon latest Methodist Insurance 'sum insured' value

The cost of building work is written off immediately

13. Investments

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

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

Analysis of investment movements

	This year	Prev year
	£	£
Carrying (market) value at beginning of year	126,209	125,835
Add: additions to investments at cost *	383	374
Less: disposals at carrying value		-
Net gain/(loss) on revaluation		-
Carrying (market) value at end of year	126,592	126,209

* relates to interest on TMCP funds

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	10842	10872
Accrued income	4320	3940
Other debtors	1947	1491
Total debtors and prepayments	17,109	16,303

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in Barclays	19,342	27,166
Bank balance held in HSBC (Church)	71,013	79,606
Bank balance held in HSBC (Junior Church)	825	885
Bank balance held in Santander (Junior Church)	1,398	1,392
Cash (Junior Church)	14	14
Bank balance held in Lloyds (Pre School)	15,860	11,259
Total Cash and Bank	108,451	120,322

15. Analysis of current liabilities and long term creditors

Trade Creditors	32,774	55,771
Other Creditors		
Total Current Liabilities	32,774	55,771

16. Capital commitments and contingent liabilities

At the 31st August 2016 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2016.

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	29,513	100,773	-84,101	-5,549		40,637
Benevolence	738					738
Buildings & Cottage	8,414	22,453	-36,174	7,465		2,158
Community Cinema	7,200	4,274	-5,141			6,333
Pre School Employment	4,000	3,000				7,000
Junior Church	2,291	6	-257			2,040
TMCP	111,592					111,592
Totals	163,748	130,507	-125,674	1,916		170,497

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	6,222		-396			5,826
Organ	11,217	978				12,195
Technology			1,916	-1,916		
Pre School	11,259	65,330	-60,729			15,860
Totals	28,698	66,308	-59,209	-1,916		33,881

Endowment Funds

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

Fund purposes

General	Income and payment of general church running costs
Benevolence	assisting financially to those in need (Ministers discretion)
Buildings & Cottage	major property repairs / refurbishments
Community Cinema	films shown for local community
Pre School Employment	Redundancy provision pre school and other employment expenses
Junior Church	for literature & equipment required by Junior Church
Outreach	outreach into the community
Organ	major organ repairs
Technology	new Church sound & technology system
Pre School	Group for pre school children
TMCP	Legacies held on behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

Reasons for transfer between funds

£1,916 transfer from Technology Fund to General fund reflects the balance of a prior year transfer the other way to cover expected technology costs not met from donations. Subsequent cost savings have meant part of the prior year transfer can be returned back to the General Fund

£7,465 transfer from General Fund to Building & Cottage Fund as agreed at Church Council to cover deficit on the Building Fund costs and leave the £2k Heating specific donations balance

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-2016
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		400		
All We Can	Methodist relief charity	Charity Donations		657		
Sutton (Surrey) Circuit	Circuit	Assessment		43,489		
Total			0	44,546	0	0

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-2016
			£	£	£	£
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		632		
Sutton (Surrey) Circuit	Circuit	Assessment		41,309		
Total			0	42,441	0	0

CHURCH COUNCIL MEMBERSHIP

MINISTER(S) REVD ROSEMARY RICHTER

LAY WORKERS N/A

CHURCH STEWARDS

CAROLINE KINGSNORTH

JACQUELINE WAITE

ROBERT RYAN

CHURCH SAFEGUARDING CO-ORDINATOR

ROSALIND SARAH BOXALL

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)


1	MICHAEL JAMES BOXALL	
2	CAROLINE COOK	
3	AMANDA COTTON	
4	ANDREW STEPHEN DEARDS	
5	DAVID LOUIS FORTY	
6	SUSETTE ANN FORTY	
7	KATY FRENKIEL	
8	ELIZABETH ANNE GUNTON	
9	GEOFFREY PAUL GUNTON	
10	DEBORAH ANN JORDAN	Appointed (17.4.16)
11	STEPHEN HANLEY JORDAN	Appointed (17.4.16)
12	JOHN KINGSNORTH	Re-appointed (17.4.16)
13	FIONA PHILLIPS	Resigned (31.7.16)
14	CHARLOTTE REBECCA MELANIE RYAN	
15	CLARE TREWHITT	
16	MICHAEL WEBB	

DECLARATIONS

Treasurer

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

Signature of Treasurer



Date

31-Dec-16

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

23 Jan 2017

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

REVD ROSEMARY RICHTER

Date 23-Jan 2017

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

2016

Respective responsibilities of Trustees and Examiner

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

Chris Heath

It is my responsibility to:

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

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

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

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

have not been met; or

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

Name

Chris Heath

Signature

Chris Heath

Relevant Professional qualification or body

A.C.I.B.

Address

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

Date

27/1/2017

THE METHODIST CHURCH

INTERNAL ORGANISATION REPORT FORM

FINANCIAL YEAR ENDED 31 AUGUST 2016

Each year every organisation connected with a local Church, Circuit or District is required by Standing Orders to present its accounts to the Church Council/Circuit Meeting/Synod.

The Managing Trustees are annually required to complete the Annual Accounts setting out the financial affairs of the Church/Circuit/District including all its connected internal organisations.

This form (which can be used for a Church/Circuit, District organisation) requires details of the accounts of your organisation so that all responsibilities can be fulfilled. We ask for your co-operation which will ensure proper public accountability and the protection of those who willingly act as treasurers.

Circuit/District

CIRCUIT: SUTTON

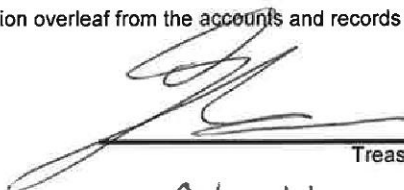
DISTRICT: LONDON

Group/Organisation

RUSKIN ROAD PRE SCHOOL

Signatures section

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



DAVID FORRY IPFA

Treasurer of Group or Organisation


9th NOVEMBER 2016

Date

I confirm that I have examined the accounts and records of the

RUSKIN ROAD PRE SCHOOL

and that the information overleaf is in accordance therewith.



Independent Examiner/Registered Auditor

7th December 2016

Date

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

CARSHALTON METHODIST CHURCH

at a meeting which I chaired/intend to chair on

23 - 01 - 2017

Date

R. Richter

Signature of Chair of Meeting

23 - 01 - 2017

Date

This form can be used by Church, Circuit and District Internal Organisations who report to their respective Methodist bodies.

THE METHODIST CHURCH

INTERNAL ORGANISATION REPORT FORM

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Circuit/District

CIRCUIT: Sutton

DISTRICT: _____

Group/Organisation

Carshalton Methodist Junior Church

Signatures section

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

Mrs Caroline Cook ACMA

Treasurer of Group or Organisation

11 - Nov 2016

Date

I confirm that I have examined the accounts and records of the

Carshalton Methodist Junior Church

and that the information overleaf is in accordance therewith.

Independent Examiner/Registered Auditor

6.12.2015

Date

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

CARSHALTON METHODIST CHURCH

at a meeting which I chaired/intend to chair on

23 - 01 - 2017

Date

R. Richter

Signature of Chair of Meeting

23 - 01 - 2017

Date

This form can be used by Church, Circuit and District Internal Organisations who report to their respective Methodist bodies.

