

THE METHODIST CHURCH

**REPORT AND ACCOUNTS
(ACCRUALS BASIS)**

for the year ended 31 August 2017

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

Carshalton Methodist Church

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2017 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015

Full Name of Charity: Carshalton Methodist Church

Registration Charity Number: 1128616

Date of registration: 17th March 2009

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

Structure, Governance and Management

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

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

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

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

The Trustees and the Auditor are appointed at the ACM.

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

Treasurer: Mrs Caroline Cook, ACMA

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

Independent examiner
Mr 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 2017

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:

Worshiping 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.

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

Review of progress and achievements in 2016/17

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. The Junior Church, now renamed Young Explorers, join the worship for the first fifteen minutes.

During June, the preachers led their morning worship around the Book of James, following the Methodist Church Initiative, Thirty Days with James. This was followed up each week with a bible study based on the previous Sunday's bible passage.

Also, we held a church awayday, relocating to a country Anglican church and led by a Baptist minister. The theme was 'A Positive Church in a Changing World'. All who attended returned inspired by the day. As a result, a couple of prayer groups have been set up in peoples' homes.

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

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 screening of the Last Night of the Proms in September, our regular week-long Christmas Tree Festival of evening entertainments; a midweek fashion show in May, with church members modelling clothes on sale; followed in June by Ruddigore all of which prove very popular and help us to get to know our neighbours. 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 webmaster has continued to raise our profile and enables people to contact us easily, giving us a very comprehensive, informative and frequently updated website: www.carshalton-methodist.org.uk. We have also created a Facebook page, which provides more opportunities to advertise ourselves.

The church oversees its OFSTED registered Pre-school, which is run on the premises, providing a child development service to local families. A recent Ofsted inspection rates this Good.

Our cinema continues to flourish, with regular monthly showings on both afternoon and evening, often with discussion notes about the film being given out. A mobile cinema system takes films into local residential homes and day centres, furthering the church's outreach.

In March 2017 we continued our support of the Sutton Schools Work Easter Experience initiative for local primary schools. Members of our congregation and other local churches acted out the Holy Week story at our Church to Year 4 children. We engaged 800 children at ten performances from eleven schools.

The Camera Club and Choral Society meeting on our premises have continued drawing visitors to their exhibitions and concerts respectively.

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 our Young Explorers which meet on a Sunday morning during the service.

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.

Through Operation Christmas Child, church members and people from the local area fill 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 Mission is based in the Bermondsey area of London.

At the local Environmental Fair, held each August, we have a stall where we engage people in discussion of a spiritual nature as well as offering a place to rest on their way round, whilst providing activities for the children. This year an olive tree was used as a prayer tree inviting a number of prayers. We continue to pray for these people where appropriate.

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 home groups, Thirty Days with James and our Church awayday have sought to develop the spiritual life of our church. The outreach opportunities listed above are evidence of the way we reach out to our local community, including younger children.

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 2017 and its balance sheet as at 31 August 2017 form part of this annual report. The Church, and Pre School delivered a surplus of £1,560 compared to a surplus of £11,932 in 2015/16. The Pre-School made a deficit this year of (£1,346). The Church surplus of £2,907 was achieved despite spending £80,214 on a new heating system in the Ruskin Halls as it was successful in securing a net Viridor grant of £44,929. It was fortunate as well to receive a legacy of £8,562. The Pre-School's deficit was (£1,346) compared to their surplus of £4,601 in 2015/16. This decrease was predominantly caused by staff salary costs rising by 25% against fees only increasing by 11%.

At 31 August 2017 the Managing Trustees had control of reserves amounting to £94,346.71.

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 31 October 2017. 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 2017/18

The Leadership Team are aiming to build up the Church by prayer, bible study and worship.

Caroline Kingsnorth, Senior Church Steward
Jacqueline Waite, Steward
31 October 2017

Carshalton Methodist Church

Trustee Training

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

Related Parties

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

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

Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

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

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

Reserves Policy as at 31 August 2017

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 nine 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

General Reserves

- (a) General - £46k

The Church Treasurer holds the Church's revenue funds in two bank accounts - the Charity Aid Foundation (CAF) bank account and a Barclays 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.

For the past two financial years routine and one-off giving, including related gift aid, has not covered our key payment of the Church's Circuit Assessment. Despite this fact the amount held in the general reserves now covers 100% of the circuit assessment annual payment of £43,368 which is an excellent position. This assessment 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 leafleted around the surrounding area, inviting residents to our Christmas services. Posters advertising main services are displayed in our poster case facing the street. In July we held a Young Explorers activity and tea afternoon, inviting children in the area to come and see what we do on a Sunday.

(c) Building and Cottage Development - £2k

Income into this fund came from a Viridor grant, cottage rent income, the fund-raising programme, Cinema donation, a bequest of £8.6k and a gift day collection. The replacement of the heating in the three Ruskin Halls was carried out in the summer of 2017 and this scheme together with the need to spend further monies on the Cottage meant that all the income received has been spent resulting in the opening and closing balances on the fund unchanged.

The Church has a "rolling maintenance and minor improvement" programme and the ongoing income will be spent in this area. Our Property Committee is currently identifying 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 - £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 - £5k

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 contributed £5k of the income from this fund to support the new heating system in the Ruskin Hall. The cinema plans to install a new hearing loop in the Ruskin Hall and repair or upgrade some cinema equipment.

(g) Junior Church - £2k

Sums have been received by various donors and the money is being held to purchase small pieces of equipment and online material.

(h) Ruskin Road Pre-School - £15k

This designated reserve supports the cash-flow requirements of the Church's Pre-School and has been reduced by a small in year deficit of £1.3k. 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.

(i) Pre-School Employment - £6k

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. During the year a redundancy payment of £1k was made.

Statement of Financial Activities (SOFA) for the year ended 31 August 2017

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2016- 17 £
Income						
1 Offerings	4	28,875				28,875
2 Donations	4	2,367	13,274	175		15,816
3 Gift aid	4	6,500	1,100	44		7,644
4 Interest and investment income	7	535				535
5 Income from investment properties						0
6 Internal organisations	8			71,483		71,483
7 Other charitable income	5,6,8	51,096	73,392			124,488
8 Total income		89,372	87,766	71,702	-	248,840
Expenditure						
9 Circuit assessment or share	19	43,368				43,368
10 Grants and donations	19 (part)	2,741				2,741
11 Property maintenance	3,8	19,055	83,123			102,178
12 Insurance, utilities etc		15,052				15,052
13 Depreciation						0
14 Office expenses	10 (part)	1,245				1,245
15 Other expenditure		2,158	7,372	336		9,866
16 Internal organisations				72,830		72,830
17 Total charitable expenditure		83,620	90,495	73,165	0	247,280
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		5,752	-2,729	-1,463	0	1,560
21 Transfers between funds						0
22 Other gains/(losses)	13	288				288
23 Net movement in funds		6,040	-2,729	-1,463	0	1,848
24 Total funds brought forward		41,020	18,269	33,881	-	93,169
25 Total funds carried forward		47,060	15,540	32,417	-	95,017

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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2015-16
		£	£	£	£	£
Income						
1 Offerings	4	29,604		903		30,507
2 Donations	4	15,502	5,895			21,397
3 Gift aid	4	7,022	2,525	75		9,622
4 Interest and investment income	7	674	105			779
5 Income from investment properties						0
6 Internal organisations	8			65,330		65,330
7 Other charitable income	5,6,8	47,971	21,209			69,180
8 Total income		100,773	29,733	66,308	-	196,815
Expenditure						
9 Circuit assessment or share	19	43,489				43,489
10 Grants and donations	19 (part)	2,188				2,188
11 Property maintenance	3,8	18,037	36,174			54,211
12 Insurance, utilities etc		15,550				15,550
13 Depreciation						0
14 Office expenses	10 (part)	786				786
15 Other expenditure		4,050	5,399	-1,520		7,929
16 Internal organisations				60,729		60,729
17 Total charitable expenditure		84,101	41,573	59,209	0	184,883
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		16,673	-11,840	7,099	0	11,932
21 Transfers between funds		-5,549	7,465	-1,916		0
22 Other gains/(losses)	13	383				383
23 Net movement in funds		11,506	-4,374	5,183	0	12,315
24 Total funds brought forward		29,513	22,643	28,698		80,855
25 Total funds carried forward		41,020	18,269	33,881	-	93,169

Balance Sheet as at 31 August 2017

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2017	Totals 2016
	£	£	£	£	£	£

Fixed Assets

Church building and other property					0	
Investment properties					0	
Investments					0	
Total fixed assets	3,12	0	0	0	0	0

Current Assets

Debtors and prepayments	3,14	18,345	632	44	19,020	17,109
Loans by the Churches					0	0
Investments with TMCP	13		111,879		15,000	126,592
Central Finance Board Deposits	14		31,416	17,860	49,276	71,013
Cash at Bank and in hand	14	30,974	20,922	14,513	66,410	37,439
Total current assets		49,319	164,849	32,417	15,000	261,585

Current liabilities

Creditors (due in under 1 year)	3,15	2,930	37,429		40,359	32,774
Grants payable within 2017-18					0	
Total current liabilities		2,930	37,429	0	40,359	32,774
Net current assets/liabilities		46,389	127,420	32,417	15,000	221,226

Total assets less current liabilities		46,389	127,420	32,417	15,000	221,226
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Long term liabilities (due after more than one year)	17					
Grants payable after 2017-18					0	
Loans to the Church					0	
					0	
Net assets		46,389	127,420	32,417	15,000	221,226

Funds of the Church

General Fund (Unrestricted)		46,389			46,389	42,795
Designated Funds (Unrestricted)			127,420		127,420	127,703
Total Unrestricted Funds					173,809	170,497
Restricted Funds				32,417	32,417	33,881
Endowment Funds				15,000	15,000	15,000
Total Funds		46,389	127,420	32,417	15,000	221,226

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. 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.

v Going concern

Based on the monetary assets and human resources available 31st August 2017, the Trustees believe that the church is a going concern.

vi Income

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

vii Expenditure

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

viii Grants

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

ix VAT

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

x Tangible fixed assets for use by the Church

Fixed Assets are written off on acquisition and not recorded in the Balance Sheet
For the 2016-17 year this includes new heating installed in the three Ruskin Halls

xi Investment Properties

Investment properties - no property is currently deemed to not 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 TMCP as custodian trustess. The valuations, at market value, are those provided by TMCP.

2 Receivables (Debtors & Prepayments)

Debtors and Prepayments include £11k Assessment Sept-Nov, £7k Gift Aid Tax refund, £1k hall rental.

3 Payables (Creditors)

Creditors include outstanding costs for; £30k Halls heating, £3.7k Heating Consultancy, £2.4k cottage damp costs, £1k Utilities.

Carshalton Methodist Church

4. Donations and legacies	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Collections	28,875		28,875	29,604
Tax credits	7,600	44	7,644	9,622
Legacies	8,562		8,562	13,713
Donations	7,079	175	7,254	8,587
Total	52,115	219	52,334	61,526
5. Charitable activities	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Fund raising	7,634		7,634	8,221
Community Cinema	4,825		4,825	4,274
Total	12,459	-	12,459	12,496
6. Other trading activities	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Lettings	49,496		49,496	45,859
Cottage rent income	11,752		11,752	5,707
Total	61,248	-	61,248	51,566
7. Investment income	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Central Finance Board	535		535	779
TMCP**	288		288	383
Rental income	-		-	-
Other	-		-	-
Total	822	-	822	1,162
8. Other	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Internal Organisations		71,483	71,483	65,330
Grant *	44,929		44,929	
Misc	5,853		5,853	5,119
Total	50,781	71,483	122,265	70,448

* A net grant of £44,929 was awarded by Viridor to the Church upon a successful grant application.

The grant related to replacement heating in the Ruskin Hall and Lower Park Hall of the church premises used by various community groups.

Invoices to the equivalent value of the grant were paid directly by Viridor to Omega the supplier contracted for the heating installation

** TMCP interest held within funds managed by Manchester

9. Payment to Trustees

	This year	Last year
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£ 587	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	£ 587	6,100

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 350	350
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	5,181,600						5,181,600
Additions					74,214		74,214
Revaluations (+/-)	217,549				-74,214		143,335
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	5,399,149						5,399,149

Accumulated depreciation

Balance brought forward	5,181,600						5,181,600
Depreciation charge for year (-)					74,214		74,214
Revaluations (+/-)	217,549				-74,214		143,335
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	5,399,149						5,399,149

Net book value

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

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

Land & Buildings: Revaluation based upon latest Methodist Insurance 'sum insured' value

The cost of building work is written off immediately

Fixtures, fittings & equipment additions relates to the new heating systems installed in the three Ruskin Halls and this has been fully depreciated and written off in the year based on the accounting policy (see note 3)

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	126,592	126,209
Add: additions to investments at cost *	288	383
Less: disposals at carrying value		-
Net gain/(loss) on revaluation		-
Carrying (market) value at end of year	126,879	126,592

* relates to interest on TMCP funds

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	10,842	10,842
Accrued income	1,003	4,320
Other debtors	7,176	1,947
Total debtors and prepayments	19,020	17,109

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in Barclays	10,729	19,342
Bank balance held in CAF Bank	38,925	
Bank balance held in HSBC (Church)	49,276	71,013
Bank balance held in HSBC (Junior Church)	825	825
Bank balance held in Santander (Junior Church)	1,403	1,398
Cash (Junior Church)	14	14
Bank balance held in Lloyds (Pre School)	14,513	15,860
Total Cash and Bank	115,686	108,451

15. Analysis of current liabilities and long term creditors

Trade Creditors	40,359	32,774
Other Creditors		
Total Current Liabilities	40,359	32,774

16. Capital commitments and contingent liabilities

At the 31st August 2017, the Church has no capital commitments.

No contingent liabilities were identified at 31st August 2017

17. Loans and creditors due after one year

None due

Carshalton Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General	40,637	89,372	-83,620			46,389
Benevolence	738					738
Buildings & Cottage	2,158	82,937	-83,123			1,972
Community Cinema	6,333	4,825	-6,180			4,978
Pre School Employment	7,000		-833			6,168
Junior Church	2,040	4	-359			1,685
TMCP	111,592	288				111,879
Totals	170,497	177,426	-174,115			173,809

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	5,826		-336			5,490
Organ	12,195	219				12,414
Pre School	15,860	71,483	-72,830			14,513
Totals	33,881	71,702	-73,165			32,417

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
Pre School	Group for pre school children
TMCP	Legacies held on behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

Carshalton Methodist Church

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2017
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)		500		
All We Can	Methodist relief charity	Charity Donations		1,272		240
Sutton (Surrey) Circuit	Circuit	Assessment		43,368		
Total			-	45,140	-	240

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)		400		
All We Can	Methodist relief charity	Charity Donations		657		
Sutton (Surrey) Circuit	Circuit	Assessment		43,489		
Total			-	44,546	-	-

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 COUNCIL SECRETARY

CLARE TREWHITT

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	Re-appointed (7.5.17)
10	DEBORAH ANN JORDAN	
11	STEPHEN HANLEY JORDAN	
12	JOHN KINGSNORTH	
13	CHARLOTTE REBECCA MELANIE RYAN	
14	MICHAEL WEBB	Re-appointed (7.5.17)

CHURCH COUNCIL MEMBERSHIP

MINISTER(S) REVD ROSEMARY RICHTER

LAY WORKERS N/A

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CAROLINE KINGSNORTH
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CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)


- | | | |
|----|--------------------------------|-----------------------|
| 1 | MICHAEL JAMES BOXALL | |
| 2 | CAROLINE COOK | |
| 3 | AMANDA COTTON | |
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| 12 | JOHN KINGSNORTH | |
| 13 | CHARLOTTE REBECCA MELANIE RYAN | |
| 14 | MICHAEL WEBB | Re-appointed (7.5.17) |

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-Oct-17

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
and were approved.

30-Jan-18

Signature of the Chair of the meeting



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 31st August

2017

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

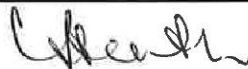
have not been met; or

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

Name

Chris Heath

Signature



Relevant Professional qualification or body

A.C.I.B.

Address

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

Date

12th JAN 2018

THE METHODIST CHURCH

INTERNAL ORGANISATION REPORT FORM

FINANCIAL YEAR ENDED 31 AUGUST 20 17

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 FORTY
Treasurer of Group or Organisation

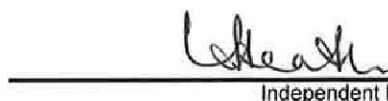
8/11/2017

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

21.11.2017.

Date

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

CHURCH COUNCIL MEETING

at a meeting which I chaired/intend to chair on

30 - JAN - 2018

Date



Signature of Chair of Meeting

30 - 1 - 2018.

Date

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

