

**Church
Accruals Accounts
2017-2018**

THE METHODIST CHURCH

**REPORT AND ACCOUNTS
(ACCRUALS BASIS)**

for the year ended 31 August 2018

Carshalton Methodist

Church

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 2018 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

FOR THE YEAR ENDED 31 AUGUST 2018

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.

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

Review of progress and achievements in 2017/18

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, (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.

One service in May included a speaker talking about the work of Christian Aid prior to Christian Aid Week. This was followed up in August by another speaker, who continued to elaborate on this theme.

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

Our church is a member of Churches Together in Carshalton (CTIC), supporting the Week of Prayer for Christian Unity, the walk of witness on Good Friday and the united Pentecost service.

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 our regular week-long Christmas Tree Festival of evening entertainments, followed in February by The Pirates of Penzance. Regular coffee mornings, each with a theme or speaker, were run throughout the year with many advertising avenues being exploited. All of which prove very popular and help us to get to know our neighbours. This year one of our coffee mornings was used to promote charities which people in the local area support.

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 and we continue to advertise monthly in the Beeches Directory.

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

Our cinema continues to flourish with average audience of 150 people attending our monthly afternoon and evening shows. During Holy Week the Ruskin community cinema showed the film, The Shack, a Christian drama film. A mobile cinema system takes films into local residential homes and day centres, furthering the church's outreach. The equipment was also used on Good Friday to show a previously recorded Wintershall Passion Play from Trafalgar Square.

In March 2018 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 with 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. This has been extended to a cooking session earlier in the week to provide cakes for the Friday cafe. 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 group 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 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 Mission is based in the Bermondsey area of London. We also supported Embrace ME, raising enough money to plant five olive trees in the Middle East. We have heard from two speakers this year from Christian Aid and a number of our members collect during Christian Aid Week.

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 regular home groups, Thirty Days with Jonah and our prayers groups 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 2018 and its balance sheet as at 31 August 2018 form part of this annual report. The Church, and Pre School delivered a surplus of £19,781 compared to a surplus of £1,560 in 2016/17. The Church surplus of £16,243 includes a donation of £5,225 from the Ruskin Players following the closure of this organisation together with an increase in our cottage income and a general reduction in property expenditure. The Pre-School's surplus was £3,539 compared to their deficit of (£1,346) in 2016/17. This increase was predominantly due to increased pupil numbers and the extension of the opening hours into the afternoon.

At 31 August 2018 the Managing Trustees had control of reserves amounting to £114,128. There is a further £127,103 held with TMCP of which £15,000 is an Endowment.

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 the Church Council meeting held on 7 November 2018. 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 2018/19

The Leadership Team are aiming to build up the Church by prayer, bible study and worship. We have embraced the Sutton Circuit Development plan, developing our own aims for the forthcoming year, feeding into the Circuit's aims.

Caroline Kingsnorth, Senior Church Steward
Jacqueline Waite, Steward
7 November 2018

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 2018

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)

General Reserves

- (a) General - £45k

The Church Treasurer holds the Church's revenue funds in one account - 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 mainly used to pay for building projects. A transfer of £10K from the General fund to the Building & Cottage Development Fund has been made to help finance the future Ruskin Hall Toilet refurbishments.

Designated allocations held for specific purposes

(b) Outreach - £4k

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 June we invited residents from the surrounding area to our Bible month services. We have arranged a visit to Wintershall to see The Nativity.

(c) Building and Cottage Development - £14k

Income into this fund came from the cottage rent income, and the fund-raising programme. Major property spending from this fund has included Church roof repairs and the costs of architects drawings for new toilets in the Ruskin Halls. A transfer of £10K from the General fund to the Building & Cottage Development Fund has been made to help finance the future Ruskin Hall Toilet refurbishments.

The Church has a "rolling maintenance and minor improvement" programme and the ongoing income will be spent in this area. Our Property Committee continues to identify the costs of property priorities and will bring them to Church Council in due course. Funds, including grants, may need to be identified to carry out this work.

(d) Organ - £13k

Donations towards repairs, refurbishment, or other improvements to the organ are placed in this reserve. Routine maintenance costs are met from the General Fund. The church organist, taking advice from professional organ builders and other competent persons, 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 installed a new hearing loop in the Ruskin Hall and repaired equipment and purchased a new laptop. Some of the money given by the audiences was donated to third party charities including a local homeless charity.

(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 during the financial year.

(i) Pre-School - £18k

This designated reserve supports the cash-flow requirements of the Church's Pre-School and has been increased by a surplus of £3.5k. 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 cash balance is needed to maintain liquidity.

(j) Pre-School Employment - £8k

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 especially if the market for pre-school services change. The amount required to cover these liabilities has been assessed and updated to £8,500.

(k) The Trustees for Methodist Church Purposes (TMCP) - £127k

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 £112k. It is being held for significant building projects.

Adopted by Church Council

7 November 2018

Statement of Financial Activities (SOFA) for the year ended 31 August 2018

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2017-18 £
Income						
1 Offerings	4	29,205				29,205
2 Donations	4	977	0	499		1,476
3 Gift aid	4	7,174	-25	0		7,150
4 Interest and investment income	7	478				478
5 Income from investment properties						0
6 Internal organisations	8			80,468		80,468
7 Other charitable income	5,6,8	51,594	32,252			83,846
8 Total income		89,428	32,227	80,967	-	202,623
Expenditure						
9 Circuit assessment or share	19	43,368				43,368
10 Grants and donations	19 (part)	1,383				1,383
11 Property maintenance	3,8	20,027	16,840			36,868
12 Insurance, utilities etc		12,664				12,664
13 Depreciation						0
14 Office expenses	10 (part)	984				984
15 Other expenditure		2,786	6,254	1,606		10,646
16 Internal organisations				76,929		76,929
17 Total charitable expenditure		81,212	23,094	78,535	-	182,841
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		8,217	9,133	2,432	-	19,781
21 Transfers between funds	18	-10,000	10,000			0
22 Other gains/(losses)	13		224			224
23 Net movement in funds		-1,783	19,357	2,432	-	20,005
24 Total funds brought forward		46,389	127,420	32,417	15,000	221,226
25 Total funds carried forward		44,606	146,776	34,849	15,000	241,231

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	-	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	-	1,560
21 Transfers between funds						0
22 Other gains/(losses)	13		288			288
23 Net movement in funds		5,752	-2,441	-1,463	-	1,848
24 Total funds brought forward *		40,636	129,860	33,881	15,000	219,377
25 Total funds carried forward		46,389	127,420	32,417	15,000	221,226

* figures restated to include TMCP balances of £126,592

Balance Sheet as at 31 August 2018

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2018 £	Totals 2017 £
Fixed Assets							
Church building and other property						0	0
Investment properties						0	0
Investments						0	0
Total fixed assets	3,12	0	0	0	0	0	0
Current Assets							
Debtors and prepayments	2,14	16,040	2,333			18,372	19,020
Loans by the Churches						0	0
Investments with TMCP	13		112,103		15,000	127,103	126,879
Central Finance Board Deposits	14		32,687	16,797		49,485	49,276
Cash at Bank and in hand	14	30,942	19,235	18,052		68,229	66,410
Total current assets		46,982	166,358	34,849	15,000	263,189	261,585
Current liabilities							
Creditors (due in under 1 year)	3,15	2,376	19,582			21,958	40,359
Total current liabilities		2,376	19,582	0	0	21,958	40,359
Net current assets/liabilities		44,606	146,776	34,849	15,000	241,231	221,226
Total assets less current liabilities		44,606	146,776	34,849	15,000	241,231	221,226
Long term liabilities (due after more than one year)							
Grants payable after 2017-18	17					0	0
Loans to the Church						0	0
						0	0
Net assets		44,606	146,776	34,849	15,000	241,231	221,226
Funds of the Church							
General Fund (Unrestricted)		44,606				44,606	46,389
Designated Funds (Unrestricted)			146,776			146,776	127,420
Total Unrestricted Funds						191,382	173,809
Restricted Funds				34,849		34,849	32,417
Endowment Funds					15,000	15,000	15,000
Total Funds		44,606	146,776	34,849	15,000	241,231	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 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 2018, the Trustees believe that the church is a going concern.

vi Income

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

vii Expenditure

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

viii Grants

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

ix VAT

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

x Tangible fixed assets for use by the Church

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

xi Investment Properties

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

xii Investments

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

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

2 Receivables

Debtors and Prepayments include £10k Assessment Sept-Nov, £6k hall rental and £2k for the Pre-School employment reserve.

3 Payables

Creditors include outstanding costs for; £2k Halls heating, £4k Electrical works, £3k Architect drawings, £8k Roof repairs, £1k Utilities and other smaller items

Carshalton Methodist Church

4. Donations and legacies	Unrestricted	Restricted	2018 Total	2017 Total
	£	£	£	£
Collections	29,205		29,205	28,875
Tax credits	7,150		7,150	7,644
Legacies	-		-	8,562
Donations	977	499	1,476	7,254
Total	37,332	499	37,831	52,334
 5. Charitable activities	 Unrestricted	 Restricted	 2018 Total	 2017 Total
	£	£	£	£
Fund raising	7,212		7,212	7,634
Community Cinema	5,887		5,887	4,825
Total	13,098	-	13,098	12,459
 6. Other trading activities	 Unrestricted	 Restricted	 2018 Total	 2017 Total
	£	£	£	£
Lettings	48,706		48,706	49,496
Cottage rent income	11,596		11,596	11,752
Total	60,302	-	60,302	61,248
 7. Investment income	 Unrestricted	 Restricted	 2018 Total	 2017 Total
	£	£	£	£
Central Finance Board	209		209	535
TMCP*	493		493	288
Rental income	-		-	-
Other	-		-	-
Total	702	-	702	822
 8. Other	 Unrestricted	 Restricted	 2018 Total	 2017 Total
	£	£	£	£
Internal Organisations		80,468	80,468	71,483
Grant			-	44,929
Misc	10,446		10,446	5,853
Total	10,446	80,468	90,914	122,265

* TMCP interest £223.70 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	£ 3,188	587
Number of trustees who were paid expenses	7	6
Nature of the expenses: Maintenance related, Music, Fund Raising, Junior Church related, Flowers	£ 2,672	1,148
Total amount paid	£ 5,859	1,735

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	5,399,149						5,399,149
Additions							
Revaluations (+/-)	1,399,292						1,399,292
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	6,798,441						6,798,441

Accumulated depreciation

Balance brought forward	5,399,149						5,399,149
Depreciation charge for year (-)							
Revaluations (+/-)	1,399,292						1,399,292
Disposals (-)							
Transfers* (+/-)							
Balance carried forward	6,798,441						6,798,441

Net book value

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

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

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

The cost of building work is written off immediately

13. Investments

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

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

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Carrying (market) value at beginning of year	126,879	126,592
Add: additions to investments at cost *	224	288
Less: disposals at carrying value		
Net gain/(loss) on revaluation		
Carrying (market) value at end of year	127,103	126,879

** relates to interest on TMCP funds*

14. Analysis of current assets

	This year	Last year
	£	£
Debtors and prepayments		
Pre paid assessments	9,875	10,842
Accrued income	8,497	1,003
Other debtors	-	7,176
Total debtors and prepayments	18,372	19,020

Analysis of cash at bank (excluding TMCP Investments)

Bank balance held in Barclays	85	10,729
Bank balance held in CAF Bank	49,268	38,925
Bank balance held in CFB	49,485	49,276
Bank balance held in HSBC (Junior Church)	825	825
Bank balance held in Santander (Junior Church)		1,403
Cash (Junior Church)		14
Bank balance held in Lloyds (Pre School)	18,052	14,513
Total Cash and Bank	117,714	115,686

15. Analysis of current liabilities and long term creditors

Trade Creditors	21,958	40,359
Other Creditors		
Total Current Liabilities	21,958	40,359

16. Capital commitments and contingent liabilities

At the 31st August 2018, the Church has no capital commitments.

No contingent liabilities were identified at 31st August 2018

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	46,389	89,428	-81,212	-10,000		44,606
Benevolence	738					738
Buildings & Cottage	1,972	18,783	-16,840	10,000		13,914
Community Cinema	4,978	5,887	-5,895			4,970
Pre School Employment	6,168	2,333				8,500
Junior Church	1,685		-359			1,327
Arts		5,225				5,225
TMCP	111,879	224				112,103
Totals	173,809	121,879	-104,306			191,382

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Outreach	5,490		-1,606			3,884
Organ	12,414	499				12,913
Pre School	14,513	80,468	-76,929			18,052
Totals	32,417	80,967	-78,535			34,849

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 and equipment required by Junior Church
Arts	New donation for the Arts to be determined in due course
Outreach	Outreach into the community
Organ	Major organ repairs
Pre School	Group for pre school children
TMCP	Legacies held on our behalf by the Trustees of Methodist Church Properties. There are restrictions on spending these sums

Carshalton Methodist Church

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2018
			£	£	£	£
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		392		
Sutton (Surrey) Circuit	Circuit	Assessment		43,368		
Total			-	44,260	-	-

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-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

CHURCH COUNCIL MEMBERSHIP

MINISTER(S) REVD ROSEMARY JANE RICHTER

LAY WORKERS N/A

CHURCH STEWARDS

CAROLINE KINGSNORTH
JACQUELINE MERIEL WAITE

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 JULIE COOK
- 3 AMANDA COTTON
- 4 ANDREW STEPHEN DEARDS
- 5 DAVID LOUIS FORTY
- 6 SUSETTE ANN FORTY
- 7 KATY FRENKIEL
- 8 ELIZABETH ANN GUNTON
- 9 GEOFFREY PAUL GUNTON
- 10 DEBORAH ANN JORDAN
- 11 STEPHEN HANLEY JORDAN
- 12 JOHN KINGSNORTH
- 13 CHARLOTTE REBECCA MELANIE RYAN
- 14 MICHAEL WEBB

Circuit rep

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-18

Name

MRS CAROLINE COOK

Address

27 HAWTHORN ROAD
SUTTON
SURREY SM1 4PF

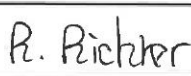
Presentation to the Church Council Meeting for approval.

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

07-Nov-18

12-FEB-19

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

2018

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

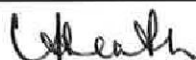
have not been met; or

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

Name

Mr Chris Heath

Signature



Relevant Professional qualification or body

A.C.I.B.

Address

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

Date

11 / 1 / 2019

INTERNAL ORGANISATIONS' REPORT FORM

This form should be used in conjunction with the STANDARD FORM OF ACCOUNTS (Church, Circuit & District)

A separate Report Form should be prepared for each Internal Organisation

RECEIPTS AND PAYMENTS ACCOUNT

Note

SECTION H

RECEIPTS

h1	Gifts & donations		20-00
h2	Other receipts		80,447.65
h3	TOTAL RECEIPTS (to Receipts col page 3 in the main accounts)		80,467.65

SECTION I

PAYMENTS

i1	Donations		NONE
i2	Other payments		76,929.06
i3	TOTAL PAYMENTS (to Payments col page 3 in the main accounts)		76,929.06

SECTION J

j1	NET RECEIPTS (PAYMENTS)	(h3 - i3)	3,538.59
j2	OPENING BALANCE (to Opening balance column page 3 in the main accounts)		14,513.26
j3	Adjustments (show any negative adjustments in brackets)		
j4	CLOSING BALANCE (to Closing balance col. page 3 in the main accounts)	(j1+j2+/-j3)	18,051.85

SECTION K

HOW THE FUNDS ARE HELD

k1	Cash in hand		
k2	Cash at Bank/CFB etc		18,051.85
k3	Other accounts		
k4	TOTAL FUNDS HELD (should agree with line j4 above)	(k1+k2+k3)	18,051.85

SECTION M

FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO OTHER EXTERNAL ORGANISATIONS

(These amounts should not be included in total receipts/payments above)

m1	Balance brought forward from last year		
m2	Offerings/Gifts - received for external organisations		
m3	Offerings/Gifts - passed to external organisations		
m4	BALANCE STILL TO BE PAID	(m1+m2-m3)	

THE METHODIST CHURCH

INTERNAL ORGANISATION REPORT FORM

FINANCIAL YEAR ENDED 31 AUGUST 20

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


J L FORTY
Treasurer of Group or Organisation

11th November 2018

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.


C Heath
Independent Examiner/Registered Auditor

4 - 12 - 2018

Date

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

The Church Council

at a meeting which I chaired/intend to chair on

12 - 2 - 2019

Date

R. Richter
Signature of Chair of Meeting

12 - 2 - 2019

Date

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

