

**Church  
Accruals Accounts  
2018-2019**

**THE METHODIST CHURCH**

**REPORT AND ACCOUNTS  
(ACCRUALS BASIS)**

**for the year ended 31 August 2019**

**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**

FOR THE YEAR ENDED 31 AUGUST 2019

**Introduction**

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

**Aims and organisation**

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

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

**Our ongoing local priorities being:**

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

This includes:

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

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

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

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

Promotion of Christianity through the staging of events and services including "Cinema on your Doorstep". Supporting the local Churches Together in Carshalton.

**Review of progress and achievements in 2018/19**

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 April included a speaker from Mission Aviation Fellowship, talking about their work.

During June, the preachers led their morning worship around the Book of Colossians, following the Methodist Church Initiative, Thirty Days with Colossians. This was followed up by home groups 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.

We ran a coach to the Wintershall Nativity Play, inviting members from the local community. This was well attended and well received by all who went.

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 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, all of which prove very popular and help us to get to know our neighbours. Once again, 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](http://www.carshalton-methodist.org.uk). We have also created a Facebook page, which provides more opportunities to advertise ourselves and have joined a Church Notices Facebook group. We also advertise monthly in the Beeches Directory.

### 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 2019

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

This year the routine and one-off giving, including related gift aid, has almost covered our key payment of the Church's Circuit Assessment. The general reserve now covers 100% of the circuit assessment annual payment of £39,500 which is an excellent position. This assessment payment is made quarterly in advance.

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

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2018-19 £
<b>Income</b>						
1 Offerings	4	31,356				31,356
2 Donations	4	6,425	-	226		6,651
3 Gift aid	4	7,135	-	-		7,135
4 Interest and investment income	7	790				790
5 Income from investment properties						-
6 Internal organisations	8			104,760		104,760
7 Other charitable income	5,6,8	55,803	29,151			84,954
<b>8 Total income</b>		<b>101,508</b>	<b>29,151</b>	<b>104,986</b>	<b>-</b>	<b>235,645</b>
<b>Expenditure</b>						
9 Circuit assessment or share	19	39,500				39,500
10 Grants and donations	19 (part)	1,975				1,975
11 Property maintenance	3,8	18,966	4,093			23,059
12 Insurance, utilities etc		17,788				17,788
13 Depreciation						-
14 Office expenses	10 (part)	5,376				5,376
15 Other expenditure		2,183	8,182	3,342		13,707
16 Internal organisations				92,803		92,803
<b>17 Total charitable expenditure</b>		<b>85,789</b>	<b>12,275</b>	<b>96,145</b>	<b>-</b>	<b>194,209</b>
18 Gains/(losses) on monetary investments						-
19 Gains/(losses) on investment properties						-
<b>20 Net income/(expenditure)</b>		<b>15,718</b>	<b>16,876</b>	<b>8,841</b>	<b>-</b>	<b>41,436</b>
21 Transfers between funds	18	(15,000)	15,000			-
22 Other gains/(losses)	13		460			460
<b>23 Net movement in funds</b>		<b>718</b>	<b>32,336</b>	<b>8,841</b>	<b>-</b>	<b>41,896</b>
24 Total funds brought forward		44,606	146,776	34,849	15,000	241,231
<b>25 Total funds carried forward</b>		<b>45,324</b>	<b>179,112</b>	<b>43,690</b>	<b>15,000</b>	<b>283,127</b>

# Balance Sheet as at 31 August 2019

Notes to the  
Accounts

General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2019	Totals 2018
£	£	£	£	£	£

## Fixed Assets

Church building and other property					-	-
Investment properties					-	-
Investments					-	-
<b>Total fixed assets</b>	3,12	-	-	-	-	-

## Current Assets

Debtors and prepayments	2,14	20,673	1,140		21,813	18,372
Loans by the Churches					-	-
Investments with TMCP	13		112,563		15,000	127,103
Central Finance Board Deposits	14		36,141	13,682	49,823	49,485
Cash at Bank and in hand	14	28,832	29,941	30,009	88,781	68,229
<b>Total current assets</b>		49,505	179,785	43,690	15,000	287,980

## Current liabilities

Creditors (due in under 1 year)	3,15	4,181	673		4,854	21,958
<b>Total current liabilities</b>		4,181	673	-	4,854	21,958
<b>Net current assets/liabilities</b>		45,324	179,112	43,690	15,000	283,127

<b>Total assets less current liabilities</b>		45,324	179,112	43,690	15,000	283,127
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<b>Long term liabilities (due after more than one year)</b>	17					
Grants payable after 2018-19					-	-
Loans to the Church					-	-
<b>Net assets</b>		45,324	179,112	43,690	15,000	283,127

## Funds of the Church

General Fund (Unrestricted)		45,324			45,324	44,606
Designated Funds (Unrestricted)			179,112		179,112	146,776
<b>Total Unrestricted Funds</b>					224,437	191,382
Restricted Funds				43,690	43,690	34,849
Endowment Funds					15,000	15,000
<b>Total Funds</b>		45,324	179,112	43,690	15,000	283,127

Carshalton Methodist Church
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	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
<b>4. Donations and legacies</b>				
Collections	31,356		31,356	29,205
Tax credits	7,135		7,135	7,150
Legacies	5,000		5,000	-
Donations	1,425	226	1,651	1,476
<b>Total</b>	<b>44,915</b>	<b>226</b>	<b>45,141</b>	<b>37,831</b>
<b>5. Charitable activities</b>				
Fund raising	8,757		8,757	7,212
Community Cinema	5,513		5,513	5,887
<b>Total</b>	<b>14,270</b>	<b>-</b>	<b>14,270</b>	<b>13,098</b>
<b>6. Other trading activities</b>				
Lettings	53,566		53,566	48,706
Cottage rent income	13,741		13,741	11,596
<b>Total</b>	<b>67,307</b>	<b>-</b>	<b>67,307</b>	<b>60,302</b>
<b>7. Investment income</b>				
Central Finance Board	339		339	209
CAF deposit account	48		48	210
TMCP*	864		864	493
Rental income	-		-	-
Other	-		-	-
<b>Total</b>	<b>1,250</b>	<b>-</b>	<b>1,250</b>	<b>702</b>
<b>8. Other</b>				
Internal Organisations		104,760	104,760	80,468
Grant			-	-
Misc	3,377		3,377	10,446
<b>Total</b>	<b>3,377</b>	<b>104,760</b>	<b>108,137</b>	<b>90,914</b>

\* TMCP interest £460.07 held within funds managed by Manchester

**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 £
<b>Balance brought forward</b>	6,798,441						6,798,441
Additions							
Revaluations (+/-)	237,915						237,915
Disposals (-)							
Transfers * (+/-)							
<b>Balance carried forward</b>	7,036,356						7,036,356

**Accumulated depreciation**

<b>Balance brought forward</b>	6,798,441						6,798,441
Depreciation charge for year (-)							
Revaluations (+/-)	237,915						237,915
Disposals (-)							
Transfers* (+/-)							
<b>Balance carried forward</b>	7,036,356						7,036,356

**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

**14. Analysis of current assets**

	This year	Last year
	£	£
<b>Debtors and prepayments</b>		
Pre paid assessments	8,750	9,875
Accrued income	13,063	8,497
Other debtors	-	-
<b>Total debtors and prepayments</b>	<b>21,813</b>	<b>18,372</b>

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

Bank balance held in Barclays	-	85
Bank balance held in CAF Bank	58,772	49,268
Bank balance held in CFB	49,823	49,485
Bank balance held in HSBC (Junior Church)	-	825
Bank balance held in Lloyds (Pre School)	30,009	18,052
<b>Total Cash and Bank</b>	<b>138,604</b>	<b>117,714</b>

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

Trade Creditors	4,854	21,958
Other Creditors	-	-
<b>Total Current Liabilities</b>	<b>4,854</b>	<b>21,958</b>

**16. Capital commitments and contingent liabilities**

At the 31st August 2019, the Church has no capital commitments.

No contingent liabilities were identified at 31st August 2019

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

None due



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-2019
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)	£	£	£	£
All We Can	Methodist relief charity	Charity Donations		500		
MHA	Methodist Homes Assoc	Donation		596		
Sutton (Surrey) Circuit	Circuit	Assessment		50		
<b>Total</b>			-	39,500	-	-
				40,646		

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-2018
Sutton (Surrey) Circuit Connexional Funds	Circuit	Connexional funds (Property fund, Auxiliary fund, Methodist Ministers Housing Society)	£	£	£	£
All We Can	Methodist relief charity	Charity Donations		500		
Sutton (Surrey) Circuit	Circuit	Assessment		392		
<b>Total</b>			-	43,368	-	-
				44,260		

## 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

29-Oct-19

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.

29-Oct-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 31<sup>st</sup> August

2019

### 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.

# 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		
h2	Other receipts		104,760
h3	TOTAL RECEIPTS (to Receipts col page 3 in the main accounts)		104,760

### SECTION I

#### PAYMENTS

i1	Donations		
i2	Other payments		92,803
i3	TOTAL PAYMENTS (to Payments col page 3 in the main accounts)		92,803

### SECTION J

j1	NET RECEIPTS (PAYMENTS)	(h3 - i3)	11,957
j2	OPENING BALANCE (to Opening balance column page 3 in the main accounts)		18,052
j3	Adjustments (show any negative adjustments in brackets)		
j4	CLOSING BALANCE (to Closing balance col. page 3 in the main accounts)	(j1+j2+/-j3)	30,009

### SECTION K

#### HOW THE FUNDS ARE HELD

k1	Cash in hand		
k2	Cash at Bank/CFB etc		30,009
k3	Other accounts		
k4	TOTAL FUNDS HELD (should agree with line j4 above)	(k1+k2+k3)	30,009

### 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

 DAVID RORTY  
Treasurer of Group or Organisation

29<sup>th</sup> October 2019

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

17<sup>th</sup> December 2019

Date

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

CARSHALTON CHURCH COUNCIL

at a meeting which I chaired/intend to chair on

29-10-2019

Date

R. Richter

Signature of Chair of Meeting

29-1-2020

Date

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