

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW,  
PADDOCK WOOD (REGISTERED CHARITY NUMBER 1137783)**

**REPORT AND ACCOUNTS FOR THE YEAR ENDED 31  
DECEMBER 2019**

**Report of the Trustees for the year ended 31 December 2019**

The trustees, who are the members of the Church Council, present their annual report and accounts for the year ended 31 December 2019. The trustees confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2015) (Charities SORP FRS 102).

**1. Objectives and activities for the public benefit**

Our main objective as a church is to promote the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England and Methodist church. Our aim is to share the Good News of God's love with the community we serve. We seek to make a difference through a variety of organised and informal activities aimed at involving church members, families, young people and children, as well as members of the wider community in Paddock Wood. We are also actively involved in supporting evangelistic and missional outreach in other parts of the world through building relationships and making grants to appropriate organisations and individuals.

The trustees support and assist the Ordained Clergy and their team in these tasks and confirm that they have referred to the Charity

Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the grant-making policy for the year.

## **2. Our Vision: Ecumenical Vision Statement**

As part of the Weald of Kent Methodist Circuit, we have adopted, along with the other churches in the circuit, a Circuit Vision statement. This reads:

*In the light of the prayer of Christ "may they all be one...that the world may believe that you sent me..." (John. 17:21) and the injunction to "spare no effort to make fast with bonds of peace the unity which the Spirit gives" (Ephesians 4:3), The Anglican and Methodist Church of St Andrew, Paddock Wood commits to express the visible unity of Christ's Church, and to work as a united church:*

*in prayer,*

*in worship and ministry,*

*in making and nurturing Christian disciples,*

*in serving God's mission in our neighbourhood and beyond,*

*while retaining the distinctive features of Methodism and Anglicanism*

*and maintaining our connections with other Anglican and Methodist bodies outside Paddock Wood.*

Furthermore, our own Mission statement for the ministry here at St Andrew's reads

**"Building a community of faith, to witness to the community at large"**

### Our Values and Aims

We seek as God's Church, in Jesus' name and through the power of the Holy Spirit to be:

Maturing in our Faith

Prayerful in all we do

Transformed by our worship

Reaching out to our town and the world

Excited by the opportunities to share our faith

A community where all are welcomed, cared for, and valued

The trustees are committed to enabling as many people as possible to worship at our church. We want to be a church without walls, one which reaches out to the community and the world at large. We want to grow in Christian maturity and to know and understand God's will for our lives and our church. Our services and worship put faith into practice through prayer, preaching, scripture readings, music and sacrament.

### **3. Public Benefit**

The charity continues to provide public benefit by meeting its core objective. The trustees are satisfied, and confirm, that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to public benefit guidance published by the Charity Commission. When planning the church's activities for the year the trustees considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on the advancement of religion. They also considered how the charity had succeeded in delivering its aims, including public benefit, when reviewing the achievements for the year, which are summarised below (Section 2) and which the trustees considered to be a public benefit.

We try to enable individuals to grow, develop and live out their faith in our community through:

- worship and prayer; preaching and sharing God's word;

- involving children and young people in playing a greater part in our worship;
- providing pastoral care and support for people living in the parish;
- supporting missionary and outreach work at home and abroad.

To facilitate this work, the trustees recognise the importance of maintaining the amenities and the fabric of the Church Centre Complex and ensuring that the facilities remain welcoming to those visiting our church buildings. The public can freely access all of our amenities and can enjoy, and participate in, all of our activities, subject to observing safeguarding arrangements currently in force.

The Charity furthers its charitable purposes for the public benefit through its grant-making policy which is set out below.

#### **4. Policies on Grant making, investment and Fundraising**

The charity has established its grant-making policy to achieve its objectives for the public benefit. Applications for grants are not invited.

Our policy is to make grants to missionary charities we nominate, and to our Parish link with Bereko (Tanzania), based on ten percent of our annual voluntary income. The ten percent also includes an equal amount to be used to fund our Mission Opportunity Fund (see below).

All grants are made to charities and to individuals where there is accountability and transparency in the way they use these funds. We seek and receive regular updates and reports from each charity on how these grants are spent.

In respect of the Fair Trade Shop, it is our policy to give away virtually all of the annual surplus made by the Shop, consistent with

maintaining adequate reserves to meet normal trading requirements (three months' purchases of goods for resale, plus a margin for contingencies).

The Shop makes grants to organisations based in the UK which are Christian in outlook and practice, which promote sustainable livelihoods and development opportunities to marginalised peoples and communities throughout the world, having regard to the impact on the environment.

Details of all grants made in 2019, and the recipient organisations, appear on page 14 of the Financial Statements.

#### Investment policy and objectives, including policy on social investment and program related investment

The trustees have adopted a risk-averse approach to investments. In view of their low risk appetite, the trustees are willing to accept a lower rate of return by placing surplus funds on deposit with the CCLA, in return for certainty and flexibility.

The charity does not make social or program related investments.

#### Performance of fundraising activities

Our policy is to raise the vast majority of our funds from within the church membership. The frequency of fundraising activity is relatively low, as most church-organised events are free. The principal fundraising activity in 2019 was a Stewardship appeal to members to increase their annual giving, the result of which was an increase in promised giving of approximately £13,000 in a full year.

## **5. Buildings and Resources**

Our objective is to keep our buildings in good condition, as they are a vehicle for witnessing to the local community at large.

In 2019, we have continued to maintain the buildings in good condition. We have also invested in plans to remodel the front and back offices and the vestry areas. Our original hope was to have progressed the plans during 2019, but more detailed research into how to fund the building work has indicated that we should build community support, especially from current and prospective halls users, in order to enhance the strength of the fund-raising applications that we intend to make to institutional donors. We have engaged with a number of organisations which provide support services to people in our community, to make use of our halls and then tell us what new features (such as perhaps further meeting rooms to accommodate 2 or more people) they would wish us to include in our designs and fund raising applications. This engagement will continue through 2020.

Much of our buildings maintenance work is done by volunteers, although we do require professional work from time to time for certain elements. Again, shortage of funds is hindering some work, such as refurbishing our heavily used kitchen.

Our grounds are also kept in excellent condition through a mixture of volunteer and professional work. Lead responsibility for the upkeep of our buildings and grounds to a high standard rests with the Property and Fabric Committee.

## **6. Significant Achievements and performance**

This section of the report summarises the main achievements of the Charity and the difference our work has made to our beneficiaries, and where possible, explains any wider benefits to communities as a whole.

### **Engagement with one another and the community through:**

**- ChurchSuite software (covering Data Protection issues)**

ChurchSuite has been operational since the beginning of 2019 and has supported great improvements in the safe and centralised storage of personal information relating to members and other adults and children connected to the church. Another major benefit is the increasing use of My ChurchSuite on members' home PCs or portable devices, allowing them to search for other members' up-to-date contact details and to access forthcoming events and service rota information.

Targeted email communications about church life, invitations to events and activities, and reminders about service rota duties are all proving to be very well received. We currently have 318 contacts in the Address Book and 135 young people in the Children module.

ChurchSuite is fully compliant with General Data Protection Regulations and integrates our own data privacy notice. To protect personal data and guard against misuse, we have limited to 3, the number of 'Administrators who have full access to data. 11 other 'Users' have restricted access to enable delegated management and oversight of specific tools, such as, for instance, safeguarding training 'flows', which record the stages and actions required to complete or renew safeguarding training.

#### - Running the Talking Jesus course

Building on the take-up of the Bible Course in 2018, we this year worked on developing the theme of building confidence in our church members by promoting Talking Jesus. Based on work undertaken by a wide-ranging partnership, including The Church of England and Methodist Church, the course builds week by week in understanding belief patterns in the 21st C, how to write and tell your story of faith and how to build real relationships with those in the community.

The course was adapted so that the content was easily accessible to members in the home groups, with leaders being able to join in and not have to worry about leading. We also ran a 6-week daytime

course which was attended on average by about 20 people for each session. In all, we think that approximately 70 or so took part and from conversations had, it had both been challenging and made people think about how they put across their faith to others.

- Promoting and Supporting age-related and mental-health initiatives

2019 has been another year in which St Andrew's members have reached out to support those with pastoral needs, and those needing to obtain help and support from agencies and providers of expert care. One such area is mental health, which is affecting people of all ages. Due to the complex needs of some individuals, and to equip a wide range of people supporting, we again offered one or two opportunities to receive training.

Furthermore, with the reduction of services from healthcare professionals and the growing need of individuals, particularly those who find themselves on their own, it is anticipated that a growing number of people will look to groups like the church for ever greater amounts of support and help. This is something we need to face, whilst acknowledging that there is a limit to the help and support we can give, and the expertise we are able to offer.

Pastoral care is an often unseen area of the ministry of our church, as it deals at times with sensitive issues. We must however, at this point acknowledge and thank many from our congregation who formally and informally provide a good number of people in the church family, and in this community, with support and help.

- Reaching out to Newcomers

We must continue to reach out to those in our community, and to welcome any who come through our doors, with a genuine smile. Over the last year we have had some join us for the first time and for that we give thanks.

We have leaflet-dropped, and door knocked, on the new houses in Mascalls Grange and received from some a warm welcome. We must together look for other ways in which to make links with our new communities and to build bridges.

We have also continued to engage with people at community activities where many people attend. This both raises our profile and offers us a chance to say hello. This year we again joined forces with Paddock Wood Baptist Church and had a stall at the town Carnival in July, and later that month at the War and Peace Show. For the first time we also joined in with the Lights Up Christmas event in Commercial Road and hosted a 'Live Nativity' event. Using members of both congregations, actors took on the characters of the first nativity and the story was retold in tent. This drew good crowds, and many appreciative conversations were had. We hope to hold it again in 2020

### **Church Development Plan 2020-2022**

The Church Council adopted the latest version of its Church Development Plan in January 2018. This reminds us that we are: Called to be the people of God, Equipped to share the good news of Jesus, and Confident in the work of his Holy Spirit. Highlighting three areas, the Plan looks at some resourcing of areas such as new leadership, and the finishing of works already underway. Much of the plan was related to the new developments in Paddock Wood, the school and our exciting opportunities to have a missional minister based on the new housing site. However, this sadly needed to be changed in 2019 after Kent County Council undertook their 'basic need' audit for school places and placed on hold the development of a new primary school until September 2023.

Next year, the Church Council will need to start working on a new Church Development Plan, or as they are now known in the Diocese 'Called to Grow Plans'.

### **Engagement with the outside world through:**

#### **- Our mission links**

St Andrew's continues to build on a long heritage of Mission support through its various Mission partners working both at home and abroad. Setting aside 10% of its money raised from church members it supported through the year five mission partners (Church Mission Society, Church Army, SU Hungary, Bereko and Christians Abroad), and set aside a further 1/6th for its Mission Opportunities Fund to support one off mission or evangelistic opportunities.

This area of our church life isn't just about financial resources, but about building a tangible link with the mission partners, individuals working on specific projects and being able to offer prayer support throughout the year. In 2019 we welcomed two of the mission partners to give presentations to the church family, namely, Tamas Daxner working for Scripture Union in Hungary, and Al Sutton working for Christians Abroad in the Middle East.

We are indebted to our Mission Secretaries (members of the congregation) for supporting this work and who work to keep us up to date with the requests and challenges our partners have. We would encourage the younger members of our congregation to take an active interest in this valuable work.

#### **- Our support for **Bereko** church link**

During 2019, the Bereko Committee and the Bereko Community Partnership (of which the church is a member, with Paddock Wood Town Council, Paddock Wood Primary Academy and Mascalls

Academy) continued work for our companion link with the parish of Bereko in Tanzania.

Activities to raise awareness and to raise funds included a soup lunch in February, sharing a 'sponge station' at the Paddock Wood Half Marathon in April and providing a Bereko section, with a water theme, within the church's stand at the Paddock Wood carnival in July.

During the year 15,000 palm crosses, made in Bereko parish, were brought back to the UK by various Rochester Diocese visitors to Kondoia Diocese. These crosses are being sold on to other churches and to Church House Bookshop Westminster (10,000 crosses). The income is being used in the Bereko parish for its church projects.

In April 2019, £265 was spent from the Bereko Fund on a two-day study trip for seven elders to nearby Babati. This was hosted by Livingstone Tanzania Trust, a UK charity working on various community development projects in the area. The elders found the visit inspirational and have subsequently established and registered the 'Bereko Garden Group'. Membership of the Bereko Garden Group includes the local Muslim elders and the church pastor, all working together for the benefit of the community.

The Group's first project is an exemplar agricultural project being developed on an acre of land donated rent free by the previous Chair of the Town Council. The purpose of the project is twofold: to demonstrate and teach good practice to community members and for profits to be used to fund community projects.

The end of year balance in the Bereko Fund was £4,221, of which £4,000 was spent in January 2020 on equipment, seeds etc for this first project for the Bereko Garden Group. The project is being managed by Livingstone Tanzania Trust for the first two years.

Livingstone Tanzania Trust is also providing training and coaching for Bereko Garden Group members during this time.

Our link with Bereko is about forming and nurturing a long-term relationship. It provides great encouragement to us and to them and we thank God for the way he blesses this friendship.

### **Safeguarding**

**The Church Council confirms that it has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).**

St Andrew's Church continues its commitment to follow the Church of England's safeguarding policy for children, young people and adults: Promoting a Safer Church 2018. The Church applies this to everyone visiting the church and within the community and is based on the following Church of England commitments to:

- Promote a safer environment and culture
- Safely recruit and support all those with any responsibility related to children and vulnerable adults within the Church
- Respond promptly to every safeguarding concern or allegation
- Care pastorally for victims/survivors of abuse and other affected persons
- Care pastorally for those who are the subject of concerns or allegations of abuse and other affected persons
- Respond to those that may pose a present risk to others

At St Andrew's Church we support the wider Church's philosophy that 'the care and protection of children, young people and adults involved

in Church activities is the responsibility of everyone who participates in the life of the Church’.

In order to achieve this, we use the ‘Safer Recruitment Process’ for all new substantive and volunteer appointments within the Church. This helps us to ensure that staff appointed meet the requirements for working with vulnerable children and adults, which involves an application form with self-declaration to work within our safeguarding guidance, receipt of two references and a DBS check where required. In addition, all staff are required to undertake safeguarding training. Training levels have changed in the last 12 months and St Andrews has adopted the ‘Practice Guidance; Safeguarding Training and Development 2019’. The Rochester Diocese Parish Safeguarding Audit for 2018/19 was completed in May 2019 and identified gaps in training at C0 and C1. Plans were put in place to address these training needs.

The Basic Awareness Course (C0), is undertaken by all permanent and voluntary staff. It has also been twice been shown this year to members of the congregation to improve awareness of safeguarding principles in the wider congregation. It provides a basic overview of safeguarding and the recognition of vulnerable individuals.

Foundation (C1) safeguarding training is undertaken by any staff who work with vulnerable adults or children and young people within the Church, once C0 has been completed. These two courses are online and can be completed at a time to suit the individual, with a certificate awarded once complete.

Leadership (C2) safeguarding training is undertaken by the Clergy, PSOs and all staff in leadership positions working with children and adults in the church. This is face-to-face training. Senior Clergy are required to undertake a higher leadership programme (C4).

Safeguarding training is now recorded on ChurchSuite to generate automatic reminders when update training is required.

Safeguarding information is provided on our website, on posters within the church halls and to staff and volunteers with contact details for the PSO. Over the last year, three concerns have been raised and discussed with the Diocesan Office.

Following publication of the of the Church of England's 2007-2009 Past Cases Review, the Diocese was selected as one of seven dioceses required to repeat its Past Case Review. A declaration was sent by Reverend Bryan Knapp on 7th January 2020, confirming that any concerns had been reported to the Diocese and attaching the Parish Past Case Review Record.

### **Children, Family and Young People**

Our Mission Statement for our work with children & young people states:

**“For every child and young person in Paddock Wood to hear the good news of God’s love for them and be encouraged on their journey of faith.”**

During 2019, the key highlights were:

#### (a) Under 11's

- Holiday Club- our annual Holiday Club for children aged 5-11yrs was held in July. The theme for 2019 was Seaside Rock. Approximately 86 children attended and heard the highs & lows of Peter's friendship with Jesus. Each story pointed to Jesus as the Saviour and source of Peter's hope and joy. The children were encouraged to follow Jesus, just as Peter did two thousand years ago.

- Messy Church - attendance during the year was approximately 20+ children and the same number of adults.

- Who Let the Dads Out? This monthly Saturday morning session had about 10 dads & 20 children regularly attending each month. Some of the dads also went out for a Curry Night during the year. We have been able to invite these families to our monthly Church Lite & Messy Church services and our special events.

-Christmas Crafts: A new event was launched in 2019 which proved very popular with over 50 children and adults attending to make Christmas Crafts. We were able to engage with many families who do not normally attend church and to invite them to our Christingle & Christmas services.

(b) Youth (11-18's):

Our team continued to play an active role in encouraging members of this age group (which includes contacts with pupils at Mascalls Academy school, New Gen and Pathfinders, Explore and Survivors) to explore their beliefs and faith, to share their stories and testimonies and to study the Bible. This year the young people were invited to a week away at Soul Survivor festival. It was through giving this opportunity that 3 of our young people made a commitment to become followers of Jesus.

### **Methodist Circuit Developments**

We currently have 4 Methodist Ministers in the circuit, Rev John at Otford and Superintendent, Rev. Sharon at Tonbridge and Paddock Wood, Rev Dermot at Sevenoaks and Rev Gill. In addition, we have:

- a Lay Worker, Phil Staddon, who looks after the rural section and is involved with a possible redevelopment scheme at East Peckham Methodist Church with the Salvation Army, and

- an Associate Minister, Rev Helen, at United Emmanuel Church, Tunbridge Wells (officially an LEP (Methodist and \United Reformed Church) from July.2019.

The Circuit is focusing on contextual mission in all it's churches and there are exciting ventures such as FEAST- families eating and sharing together (free meals in the school holidays) and community cafes. The Circuit is open to ongoing conversation re the Paddock Wood housing development as and when appropriate.

## **7. Financial review**

### **Income**

Total income for the year amounted to £242,126 (2018 £263,649). This was partially due to accounting changes as we have closed the Magazine Fund, which also reduced expenditure, but the main reason was the drop in Gift Aid Income which made it necessary to launch a Stewardship Campaign.

### **Expenditure**

Expenditure was down by £27,628 (£283,449 compared with £311,077 in 2018). This year there was no major expenditure on repairs and maintenance or professional fees and there was a saving in costs due to not having a curate for most of the year.

### **Net Result**

The net result for the year before revaluation of the Halls complex is a deficit of £41,323 (2018 £47,428) The balance of free reserves now stands at £50,792 which is close to the amount the Trustees consider should be retained for working capital, equivalent to three months expenditure (£52,313).

## **Reserves Policy**

Each year the trustees review the requirements for free reserves, which are those unrestricted funds not invested in fixed assets, designated for specific purposes, or otherwise committed to ensure that the church can meet all its obligations.

As stated above, free reserves stand at £50,792 (2018 £62,568). In reviewing its reserve requirement, the trustees have decided that the charity needs to hold a level of free reserves equivalent to approximately three months' running costs, amounting to £52,313 (2018 £51,385). In addition, we need to hold a reserve to cover emergency situations such as urgent property repairs. This gives flexibility to cover the need for adequate working capital, the ability to respond quickly to emergencies and to fund partly our planned programme of improvement to the fabric and facilities.

In the case of the Fair Trade Shop (a restricted fund), our policy is to maintain free reserves equivalent to three months' normal expenditure, including a contingency margin of ten percent. This amounts to £4980 (2018 £4,122). The difference between this level and the actual level of £6,918 at 31 December 2019 is considered essential to cater for additional seasonal expenditure on procuring extra stocks of goods in the run-up to the Shop's November Christmas event.

The trustees believe that at present, the level of reserves held by the charity is right for its plans for mission and outreach.

## **8. Governance Issues**

### **Church Committees**

The Church Council continued to exercise interest in, and oversight of, the current work, issues and challenges of the various Church Committees. Each of the Committee Chairs attended at least one meeting of the Church Council during the year to present their work and to discuss how their committee was responding to the challenges facing them.

The trustees assured themselves that the committees were active and effective in implementing plans for the year. However, two issues which emerged were (a) the need to spread the net wider by encouraging more church members to become actively involved through joining a committee; and (b) the need to implement urgently a succession plan to find replacements to take over the leadership role from those wishing to step down.

## **Risk management**

### **Risks and uncertainties**

Four types of risk have been identified for our purpose, namely financial, operational, statutory, and legal and reputational. Risk monitoring and control procedures are in place to manage these types of risk. These procedures are continual and ongoing.

The main financial risk for the charity is financial sustainability. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of debtors and creditors balances to ensure sufficient working capital by the charity. The financial position is reviewed by Council at each meeting, in light of advice from the Finance Committee, which meets regularly to monitor and scrutinise the charity's financial performance against budget. If it proved to be necessary, or desirable, a Stewardship Campaign would be promoted. This was done in 2019, with positive results.

Attention has also been focused on non-financial risks arising from Safeguarding, food hygiene, fire and health and safety of those who use the church's facilities. These risks are managed by ensuring that we have up to date and robust policies and procedures in place, and regular awareness training for staff and volunteers working in these operational areas. The trustees keep the major risks to which the charity is exposed under active review. Responsibility for overseeing the management and proper operation of the charity's risk systems and risk policies is vested in the Secretary to the Church Council, who is also a trustee.

All committees are required to prepare a risk assessment for each activity undertaken in the church's name, particularly where proposals might affect children, the church's reputation, or have financial implications. Steps are always taken to manage any risks (such as, for example, seeking to share the risk with others, insuring against the risk, strengthening internal financial controls, or not undertaking the activity). Health and safety, personnel procedures and office functions are reviewed on a regular basis. All committees are aware that for insurance purposes, the Church Council must be informed whenever any church sponsored activity takes place off-premises.

The trustees have also examined other operational and business risks (including those to which the Fair Trade Shop may be exposed), which the charity faces, and believes that these actions, systems and procedures are sufficient to mitigate the significant risks.

Operational risk is managed mainly through supporting only appropriately gifted, qualified and supervised Christian workers and volunteers who fill positions of pastoral responsibility.

Reputational risk is managed mainly through supporting only Christian workers who have been rigorously vetted and trained. In addition, the Church of England's Safeguarding Policy requires that

all trustees, individuals involved in regular work with children and young people provide references and submit to a Disclosure and Barring Service (DBS) check. In addition, the trustees now require all trustees, staff and volunteers to undergo formal Safeguarding Training.

All committees were asked at the end of 2019 to identify the major risks they faced during the year and to review the measures they had in place for managing and mitigating the risks arising in their area of operations. They were asked to report to, and assure, the trustees that they had plans in place to effectively deal with all identifiable risks. This exercise was completed by the year-end, and the results are due to be reported to the Church Council in March 2020.

## **9. People**

### Staff

We employed 2 full-time and 3 part-time staff during the year. In addition, with the permission of the Church Council, one of the Wardens (a trustee), covered the office part-time on those occasions when the Operations Manager was on leave.

The Human Resources Committee updated the contract of the cleaner at the end of the year to bring it into line with the new standardised St Andrew employee contract, and following consultation with her, the updated contract was agreed and signed in January 2020. Also, in liaison with the Vicar, the HR Committee also reviewed and agreed the contract to employ a new organist.

Staff performance reviews, where due, were carried out. From 2020, these will have to be completed in December to meet the deadline for implementing pay awards in January following.

## Organist

We were delighted to have engaged the services of Tatyana Angelova as our Resident Organist and Choir Leader from 1st May, in succession to Vic Jordan, our former Music Director, and Tony Starr who both stood down. Tatyana plays at communion services twice a month and holds two choir rehearsals monthly. She has brought professional skill and enthusiasm to the role. The trustees wish to record its thanks to Vic for his tireless service over the last 17 years, and to Tony, who served even longer.

## Contribution made by Volunteers

The Vicar and Methodist Minister have helped co-ordinate and further the objectives of the charity. During the year, over one hundred volunteers from within and outside the church gave wide-ranging help across all the different aspects of the charity's work. Without all of this dedicated and committed work the charity would not be able to accomplish all that it does.

We continue to be indebted to all of our congregation who share their gifts and skills with the wider body, and for the time and energy they commit to the ministry here. However, this year has once again reminded us of the ageing profile of our congregation, and of the frailty of some of our long-serving volunteers, which has caused them to stand down. We need now to be encouraging and developing those younger members of our congregation to use their gifts and skills so that the work of Christ can continue and the church function as an affective body of witness.

## **10.Plans for future periods**

### Outlook for a new Curate and Methodist clergy support

In May of 2019 we said thank you and goodbye to Rosheen Browning, whose curacy ended with us after four years. Rosheen and the family moved to Camborne, Cornwall, where she is the Interim

Minister in charge of 5 parishes, who are exploring a closer working relationship. A few of us were fortunate enough to join her for her institution and to meet her new congregations.

Therefore, since May we have been without a curate and we are not sure for how long this will continue. A number of factors will be taken into consideration by the Diocese when placing curates. 1. The current decrease in the number of curates taken on by the Diocese in the next two years. 2. The opening up of more parishes in which to train curates and the flexibility of appointments vs locality. This last point relates to a number of curates who remain in their own residency (age, family situation, spouse's occupation) whilst training in a nearby parish.

We were however, pleased to welcome to the staff Rev Sharon Lovelock, Methodist Minister of Tonbridge. Sharon has been in the Circuit for the last 5 years and due to changes in the Circuit and the closure of some churches she was now able to join us. She has already made a positive mark in the hearts of our congregation. We look forward to her developing her gifts and skills with us in the areas of Home Group oversight, Community Engagement and Discipleship.

### Impact of the new homes being built in Paddock Wood- our response

#### (a) New Church Primary School:

In 2019 we found out that due to the current number of children in our area the planned new Primary School was being put on hold. Kent County Council is required to carry out a basic need assessment that takes into consideration current requirements for the next two years and current places available. On finalisation of this report, it was proposed to set a new opening date for the school of September 2023. We continue to work with Tenax and know that their commitment to the delivery of this school is assured. In the meantime, we await not only the building of more homes, but their sales.

(b) Methodist Pioneer:

In light of the above news, the Methodist Circuit re-evaluated their plans for the delivery of a Methodist Manse on the site of Mascall's Grange, and the employment of a Methodist Pioneer Minister. After sharing with us their concerns over timings, we had to agree that now was not the right time to engage in this project. We have however, been assured that at the right time and with available funding, this project will be looked at again as a potential missional opportunity.

Challenges

(a) Church Halls

The Paddock Wood Community Centre, a project of our Town Council, sadly still divides our community over where the right site for this building should be. Plans are still slowly moving along, but we probably will not see any laying of foundations in 2020.

In the meantime, we are exploring how we might reshape some of our current infrastructure to accommodate our needs and to make the experience of our existing hall users and new clients, a positive one. To this end, a meeting with hall users has taken place and a small group has looked at possible refurbishments, improvement and developments to the halls complex that is now 20 years old. Plans we hope will be drawn up in 2020, but the challenge will be acquiring suitable funding. For this, we are looking to community development funders interested in supporting charities such as ours.

b) Greater development

In 2019, Tunbridge Wells Town Council presented a draft vision document for the future development of Paddock Wood and its adjoining communities. In short, an additional 4,000 homes are planned within the ecclesiastic boundary of St Andrew's. This includes the changes we made two years ago, in negotiation with

Tudeley, Capel and Five Oak Green parish, to bring in the fields between Badsell Manor and the end of Ringden Avenue into our parish. Paddock Wood will between now and 2035 see increases in housing and light commerce taking place. Whilst this will change the character of Paddock Wood, there will be an increased need to work with the Diocese of Rochester and our partners within the Methodist Circuit to establish a strong presence and staff to support a parish which could number 20,000. In addition, we should also resist any encouragements to join forces with existing parishes, unless staffing ratios are increased and methodologies are in place for growth, outreach and development.

**Challenges remain ahead, including growing our membership, being faithful and confident in sharing our faith, and in reaching out to newcomers as they take up residence in Paddock Wood as part of the new communities arising from the new housing developments.**

## **11. Structure, Governance and Management**

The Anglican and Methodist Church of St Andrew Paddock Wood, is a Local Ecumenical Partnership (LEP) of Anglican and Methodist church members in Paddock Wood. It was registered as an independent charitable Trust in September 2010. The trustees and the Church Council are the same body. The structure of the Trust is set out in a New Framework Constitution agreed by the Charity Commissioners, The Church of England, The Methodist Church (and the URC and The Baptist Union) as well as Churches Together in England and Churches Together in Kent.

The governance of the Trust is set out in a Working Policies document and a Sharing of Buildings Agreement (both available on our website). The Charity is administered and managed by the Church Council, comprising:

(a) ex-officio trustees, being the ministers of the LEP, the Curate, the Youth Worker and the Children and Families Worker;

(b) up to sixteen elected Trustees elected at the Annual Congregational Meeting: four Wardens/Stewards, three Deanery Synod Representatives, and eight ordinary members.

Wardens/Stewards are elected every year, but commit to serve for three years. Ordinary members serve for three years; and

(c) up to four Co-opted trustees, appointed by the trustees, including one representative for Local Preachers/ Readers, one representative for Pastoral Assistants and two co-opted members. Co-opted members serve for up to one year until the next Annual Congregational Meeting. The Youth Worker and Children and Families Worker are ex-officio members of the Church Council.

The chair of the Church Council is shared between the Reverend Canon Knapp and the Reverend Lovelock (from September 2019). The Lay Chair, who will usually chair meetings when neither minister is available, is Sue Chalkley.

The newly elected Church Council takes office from the end of the Annual Congregational Meeting, which must be held by the end of April.

The induction and training of any new trustees takes place in a number of ways. First, each Trustee is given a Member's pack, the aim of which is to help them in their legal role as a Trustee. The pack (first introduced in April 2010, and updated annually), includes a copy of the LEP governing constitution, material on the meaning of Trusteeship, the duties of a Trustee, the marks of good governance, future meeting dates and topics and details of Church Council Committees and their Terms of Reference. The information in the pack is reviewed and updated annually. During 2016, an updated written version of the duties and responsibilities of trustees was issued, reflecting changes in the law and latest guidance from the Charity Commission.

Secondly, at the first meeting of the new Council, the Secretary gives a brief talk on the duties and responsibilities of trustees and fields

questions on the workings, objectives, policies and procedures of the charity. Thirdly, the new trustee is trained 'on the job' at trustees' meetings by observation and explanation by other trustees of the workings of the charity.

The Church Council meets every two months. Between Church Council meetings, the Standing Committee (comprising the Vicar, the Methodist Minister, the Curate, the Church Council Secretary, the Treasurer and the Warden team) is able to conduct church business as necessary. During 2019, the Standing Committee conducted several pieces of church business on separate occasions, the Minutes of which were noted at the next Church Council meeting.

Work on furtherance of the Church's objectives and aims is carried out by a number of committees at the behest of the Church Council. These committees carry out detailed work and make recommendations to the Church Council for future action. During the year, the chair of each Committee makes a presentation to the Church Council on the work of their Committee and the issues and challenges facing them. However, all key decisions in relation to the Charity's strategy, direction, policies, finance, use of the Church's assets and major items of expenditure, remain the responsibility of the Church Council.

Though the charity cooperates with many other charitable organisations through the financial support that it gives and the work in which it is engaged, it has no structural relationships with charities or other parties, other than with Tenax Schools Trust. Tenax is a Church of England multi-academy trust that exists to provide outstanding education in both primary and secondary schools in Kent and East Sussex. In their Church of England schools, Tenax places particular emphasis on teaching young children about Christian values, beliefs and traditions, and they model Christian values in the way they work with young people.

## **12. Reference and administrative details of St Andrew**

These are set out below:

**Name of charity:** The Anglican and Methodist Church of St Andrew, Paddock Wood

**Registered Charity Number:** 1137783

**Registered Office:** Maidstone Road, Paddock Wood, Kent TN12 6DZ

**Trustees:** The members of the Church Council are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees and/or the Church Council.

In 2004 a motion was passed at the Annual Meeting whereby elected members of the Council would serve for 3 years. Clergy, Deanery Synod Representatives, Reader Representative, Pastoral Assistant Representative, the Youth Worker and the Children and Families Worker, are all ex-officio members of the Council i.e. they are Council members by right of their position.

During 2019, the names of the Trustees, their positions and the date their office expires, were:

The Rev Canon Bryan Knapp (ex officio) - Vicar - Joint Chair

The Rev John Butt (ex officio) - Methodist Circuit - Joint Chair  
(Retired July 2019)

The Rev Sharon Lovelock Methodist Circuit - Joint Chair (from September 2019)

The Rev Rosheen Browning – Curate (Retired May 2019)

The Rev John Ritson (ex officio) - Methodist Circuit Superintendent

Carol Barnet - Elected Member - Methodist Steward (March 2020)

Sue Chalkley - Elected Member - Lay Chair (March 2021)  
Peter Crouch - Elected Member - Treasurer (March 2022)  
David Farnham - Elected Member (March 2020)  
David Henshaw - Elected Member (Deceased November 2019)  
Linda Hobbs - Elected Member- Deanery Synod Representative  
(March 2020)  
Ann Mervin - Elected Member (March 2021)  
Jim Priestley - Elected Member - Deanery Synod Representative  
(March 2021)  
Hanna Rosser - (ex officio) - Children and Families Worker  
Keith Rosser - Elected Member - Warden (March 2020)  
Jean Saggars - Elected Member- Methodist Steward (March 2020)  
Chris Sutton - Elected Member - Warden (March 2020)  
Hilary Sutton - Readers' Representative (March 2022)  
Jacky Taylor - Elected Member (March 2021)  
Carl Warren - Elected Member - Church Council Secretary (March  
2021)  
Sarah-Joy Woodcock - (ex officio) - Youth Worker

**Bankers:** HSBC Bank, plc, 105 Mount Pleasant Road, Tunbridge  
Wells, Kent TN1 1QP

Unity Trust Bank, Nine Brindleyplace, Birmingham B1 2HB

**Independent Examiner:** M N Jenks, Chartered Accountants,  
Commercial Road, Paddock Wood, Kent TN12

**Operations Manager and Church Council Secretariat:** Steve  
Talmage

**Approved by the Church Council on 9 March 2020 and signed on their behalf by the Rev Canon B T Knapp (Joint Chair)**

A handwritten signature in black ink, appearing to be 'B T Knapp', written in a cursive style.

Signed:

Name: The Rev Canon B T KNAPP

Date: 9 March 2020

## INDEPENDENT EXAMINER'S REPORT TO

### THE TRUSTEES OF THE ANGLICAN AND METHODIST CHURCH OF ST ANDREW, PADDOCK WOOD

I report on the financial statements of the Charity for the year ended 31 December 2019 set out on pages 2 to 20.

#### RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity'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.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (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 STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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 the matters set out in the statement below.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

24 March 2020  
72 Commercial Road  
Paddock Wood, Tonbridge, Kent



T Lane  
Director in M N Jenks & Co Ltd  
Chartered Accountants

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2019

	Unrestricted Funds		Restricted	Revaluation	TOTAL	TOTAL
	General	Designated	Income		Funds	Funds
			Funds		2019	2018
Notes on pages	12-13	5	6			
	£	£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and Legacies	151549	0	137	0	151686	168123
Charitable Activities	34393	0	0	0	34393	45273
Other Trading Activities	37337	0	18207	0	55544	49822
Investments	450	47	6	0	503	431
<b>Total</b>	<b>223729</b>	<b>47</b>	<b>18350</b>	<b>0</b>	<b>242126</b>	<b>263649</b>
<b>Expenditure on:</b>						
Raising Funds	110	0	12383	0	12493	12590
Charitable Activities	259893	5040	6023	0	270956	298487
<b>Total</b>	<b>260003</b>	<b>5040</b>	<b>18406</b>	<b>0</b>	<b>283449</b>	<b>311077</b>
<b>Net income/(expenditure)</b>	<b>-36274</b>	<b>-4993</b>	<b>-56</b>	<b>0</b>	<b>-41323</b>	<b>-47428</b>
<b>Transfers between funds</b>	<b>24498</b>	<b>-10505</b>	<b>2068</b>	<b>-16061</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses):</b>						
Gains/(losses) on revaluation of fixed assets for the Charity's own use	0	0	0	45658	45658	25095
<b>Net movement in funds</b>	<b>-11776</b>	<b>-15498</b>	<b>2012</b>	<b>29597</b>	<b>4335</b>	<b>-22333</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	62568	295554	12768	766123	1137013	1159346
<b>Total funds carried forward</b>	<b>50792</b>	<b>280056</b>	<b>14780</b>	<b>795720</b>	<b>1141348</b>	<b>1137013</b>

For Comparative figures for 2018 refer to Page 20

THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD

BALANCE SHEET AT 31st DECEMBER 2019

	Notes on pages	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible Assets	15	<u>1026922</u>	<u>1012916</u>
<b>CURRENT ASSETS</b>			
Stocks	15	5632	4015
Debtors	15	27193	41478
Short Term Deposits	15	72861	76345
Cash at Bank and in Hand	15	34590	35698
Total current assets		<u>140276</u>	<u>157536</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	15	<u>25850</u>	<u>33439</u>
<b>NET CURRENT ASSETS</b>		<u>114426</u>	<u>124097</u>
<b>TOTAL NET ASSETS</b>		<u>1141348</u>	<u>1137013</u>
<b>FUNDS of the Charity</b>			
	18-19		
Restricted income funds		14780	12768
Unrestricted Funds			
General Funds		50792	62568
Designated Funds		280056	295554
Revaluation Reserve		795720	766123
TOTAL FUNDS		<u>1141348</u>	<u>1137013</u>

The notes on pages 2 to 20 form part of these accounts.

Approved by the Church Council on 9th March 2020 and signed on its behalf by:



The Revd. Canon Bryan Knapp (Joint Chair)



Peter Crouch (Treasurer)

THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019

	2019 £	2018 £
<b>Cash Flows from Operating Activities</b>		
Net Income/(Expenditure) for the year	-41323	-47428
Adjustments for:		
Depreciation of fixed assets	33926	33428
Interest received	-503	-431
Decrease/(Increase) in Stocks	-1617	370
Decrease/(Increase) in Debtors	14285	-5287
Increase/(Decrease) in Creditors	-7589	8328
<b>Net cash generated from operating activities</b>	<u>-2821</u>	<u>-11020</u>
<b>Cash flows from investing activities</b>		
Purchase of equipment	-2274	-12310
Interest received	503	431
<b>Net cash provided by(used in) investing activities</b>	<u>-1771</u>	<u>-11879</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u>-4592</u>	<u>-22899</u>
Cash and cash equivalents at beginning of the year	112043	134942
<b>Cash and cash equivalents at end of the year</b>	<u><u>107451</u></u>	<u><u>112043</u></u>
Components of cash and cash equivalents:		
Short Term Deposits	72861	76345
Cash at Bank and in Hand	34590	35698
	<u><u>107451</u></u>	<u><u>112043</u></u>

THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2019 - DESIGNATED FUNDS AND REVALUATION RESERVE

	Maintenance and Repair Funds	Fixed Assets Reserve	Mission Opportunity Fund	TOTAL Designated Funds 2019	TOTAL Designated Funds 2018	Revaluation Reserve	
Notes on pages	12-13		12-13			2019	2018
	£	£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and Legacies	0	0	0	0	0	0	0
Other Trading Activities	0	0	0	0	0	0	0
Investments	47	0	0	47	69	0	0
<b>Total</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>47</b>	<b>69</b>	<b>0</b>	<b>0</b>
<b>Expenditure on:</b>							
Raising Funds	0	0	0	0	0	0	0
Charitable Activities	2590	0	2450	5040	26443	0	0
<b>Total</b>	<b>2590</b>	<b>0</b>	<b>2450</b>	<b>5040</b>	<b>26443</b>	<b>0</b>	<b>0</b>
<b>Net income/(expenditure)</b>	<b>-2543</b>	<b>0</b>	<b>-2450</b>	<b>-4993</b>	<b>-26374</b>	<b>0</b>	<b>0</b>
<b>Transfers between funds</b>	<b>3020</b>	<b>-15593</b>	<b>2068</b>	<b>-10505</b>	<b>2008</b>	<b>-16061</b>	<b>-15302</b>
<b>Other recognised gains/(losses):</b>							
Gains/(losses) on revaluation of fixed assets	0	0	0	0	0	45658	25095
<b>Net movement in funds</b>	<b>477</b>	<b>-15593</b>	<b>-382</b>	<b>-15498</b>	<b>-24366</b>	<b>29597</b>	<b>9793</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	43791	246795	4968	295554	319920	766123	756330
<b>Total funds carried forward</b>	<b>44268</b>	<b>231202</b>	<b>4586</b>	<b>280056</b>	<b>295554</b>	<b>795720</b>	<b>766123</b>

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2019 - RESTRICTED FUNDS

	<b>Shop</b>	<b>Other Restricted Funds</b>	<b>TOTAL Restricted Funds 2019</b>	<b>TOTAL Restricted Funds 2018</b>
Notes on pages	12-13	12-13		
<b>Income and endowments from:</b>	£	£	£	£
Donations and Legacies	0	137	137	2387
Other Trading Activities	18207		18207	16472
Investments	2	4	6	27
<b>Total</b>	<b>18209</b>	<b>141</b>	<b>18350</b>	<b>18886</b>
<b>Expenditure on:</b>				
Raising Funds	12383	0	12383	12459
Charitable Activities	5727	296	6023	13669
<b>Total</b>	<b>18110</b>	<b>296</b>	<b>18406</b>	<b>26128</b>
<b>Net income/(expenditure)</b>	<b>99</b>	<b>-155</b>	<b>-56</b>	<b>-7242</b>
<b>Transfers between funds</b>	<b>0</b>	<b>2068</b>	<b>2068</b>	<b>2491</b>
<b>Net movement in funds</b>	<b>99</b>	<b>1913</b>	<b>2012</b>	<b>-4751</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	6819	5949	12768	17519
<b>Total funds carried forward</b>	<b>6918</b>	<b>7862</b>	<b>14780</b>	<b>12768</b>

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**  
**Charity Number 1137783**

**Notes forming part of the financial statements for the year ended 31st December 2019**

**ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below:

**(a) Basis of Preparation and assessment of going concern**

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, the Church Accounting Regulations 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), and the Charities SORP (FRS 102).

St Andrew's meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or replacement cost, unless otherwise stated in the relevant accounting policy notes.

The accounts include all transactions, assets and liabilities for which the Church Council is responsible in law. They do not include the accounts of Church groups that owe their main affiliation to another body, or those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. On this basis, the charity is a going concern.

**(b) Income recognition**

All income is recognised in the Statement of Financial Activities (SOFA) when there is evidence that the Church Council is entitled to the income, any performance conditions attached to the items of income have been met, it is more likely than not that the income will be received, and the monetary value can be measured reliably. Details of individual sources of income and the basis on which each source is included are set out below:

**(c) Offsetting**

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

**(d) Donations and Legacies**

Collections are recognised when received by or on behalf of the Church Council. Collections made by the church on behalf of another charity are excluded from the accounts, where the church acts as an agent in such situations.

Planned giving receivable under Gift Aid is recognised when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Claims have not been made on receipts from donors who are no longer liable to pay income tax. This income is shown separately.

Income from Government and other Grants and Donations

Income from government and other grants, whether capital or revenue grants, is recognised when there is evidence of entitlement to the funds, any performance conditions attached to the grants have been met, receipt is probable and the amount can be measured reliably and is not deferred.

Where a grant is received specifically to assist in financing a tangible fixed asset, a Designated fund is created equivalent to the amount of the grant and released to match the depreciation charged over the useful life of the tangible fixed asset. The amount not yet released in this way is carried forward on the balance sheet.

In the case of a donation, entitlement usually arises immediately on its receipt.

Legacies to the Church Council are accounted for as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**(e) Charitable activities**

Parochial Fees due to the Church Council for funerals, weddings, banns, etc. are recognised when received.

Sales of Christian books and Bible reading notes from the Fair Trade Shop are accounted for gross.

Income from Halls lettings for church purposes is recognised when the rental is due.

Events - funds raised by the St Andrew's Day Event, the Harvest Supper, Children and Youth events and similar events are accounted for gross. The net proceeds of the St Andrew's Day Event and the Harvest Supper are distributed for charitable purposes.

Gifts in kind are brought into the accounts at cost or estimated value to the Church Council. Individual gifts with a cost or value of less than £1,000 are recognised and written off in the same period in which they are received. No amounts are included in the financial statements for services donated by volunteers.

Unrealised gains or losses are accounted for on revaluation of land and buildings at the

end of each year and shown on the face of the SOFA in accordance with the Charities SORP (FRS 102).

#### **(f) Other Trading Activities**

Sales of the Fair Trade Shop and Halls lettings for non-church purposes are recognised on a receivable basis.

#### **(g) Interest Receivable from Investments**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

#### **(h) Donated goods and services (Professional and Voluntary)**

Donated goods to the Fair Trade Shop are not recognised because of the difficulty in arriving at a fair value for them.

Donated professional services are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of members and friends of the church is not included in the accounts, but is described in the Trustees Annual Report.

#### **(i) Expenditure and liabilities recognition and irrecoverable VAT**

Liabilities are recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured with reasonable certainty.

Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of commercial trading, including goods bought in for resale in the Fair Trade Shop, and the cost of the envelope scheme.
- Expenditure on charitable activities includes Grants to several Christian charities in furtherance of the charity's objectives and their associated support costs.

Certain expenditure is directly attributable to specific activities and has been included in these cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across both categories on a basis consistent with use of the resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **(j) Grants payable**

Grants payable are payments made to third parties in furtherance of the charitable

objectives of the charity. Provisions for grants payable are made when the Church Council decides on the recipients and the amounts when finalising the annual accounts. Recipients are not informed in advance.

### **(k) Denominational Pledge and Quota**

From 2015 the Diocese includes the cost of ordained clergy in arriving at the requested Parish Pledged Offer. It is no longer collected separately. The cost of a curate is shared across the Diocese. The Church supports the local Methodist ministry through a quota contribution under a local ecumenical agreement. No part of these contributions was unpaid at 31st December 2019.

### **(l) Allocation of Support Costs and Governance Costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs are those functions that assist the work of the charity, but are not associated directly with charitable activities undertaken. Support costs include music and choir, organist, upkeep of services, and evangelism and outreach. Support costs including governance costs have been allocated to expenditure on charitable activities.

### **(m) Tangible fixed assets and depreciation**

Individual fixed assets costing £1,000 or more are capitalised initially at historical cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

<u>Asset category</u>	<u>Annual rate</u>
Freehold land and Buildings	over the remainder of its useful life (31.12.19 38 years)
Furniture and Equipment	over 4 years
Solar Panels	over 10 years

#### Notes:

##### Land and buildings

The church hall complex, built in 1997, is owned by the Church Council. The complex and contents were revalued on 29 September 2019 on the basis of the replacement cost of the building and contents, as calculated by the church insurers, Ecclesiastical Insurance Group plc for insurance purposes. Depreciation on the complex and contents is calculated on the revalued amount so as to write off the asset, by equal annual instalments, over the remainder of its useful life (38 years).

##### Heritage and Other Tangible fixed Assets

The Church Council does not own the church building, which is vested in the Rochester Diocesan Board of Finance. Accordingly, the value of this heritage asset has not been brought into these accounts.

Other tangible fixed assets are included in the balance sheet at cost. Depreciation, commencing in the year of purchase, is provided on a straight line basis over ten years for solar panels, and for other equipment used within the church premises, over 4 years. Individual items of equipment with a purchase price below £1,000 are normally written off when acquired.

Moveable church furnishings

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the Church Council, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. All expenditure incurred in the year on individual items under £1,000 is written off.

**(n) Current assets**

Debtors: Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Subsequently, they are measured at the cash or other consideration expected to be received. Prepayments are valued at the amount prepaid net of any trade discounts due.

Stocks held for sale have been valued at the lower of cost or net realisable value. Donated items of stock are not recognised in these accounts because of the difficulty in valuing them at fair value. Stocks of consumables have been valued at cost.

Short-term deposits include cash held on deposit with the CBF Church of England Deposit Fund, Rochester Diocesan Board of Finance or at the bank.

**(o) Creditors and provisions for liabilities**

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due. A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2019

Income and Endowments from:	General	Designated	Restricted	Total 2019	Total 2018
	£	£	£	£	£
<b>Donations and Legacies</b>					
Gift Aid Donations	81927		110	82037	94697
Income Tax Recovered	20870		27	20897	23674
Gift Aid Small Donations Scheme	2000			2000	577
Payroll Giving (GAYE)	0			0	495
Regular giving not Gift-aided	14893			14893	14799
Collections (open plate)	4344			4344	3463
Contribution from Church Society	23446			23446	22773
Other Donations and Grants	4069			4069	7645
<b>Total</b>	<u>151549</u>	<u>0</u>	<u>137</u>	<u>151686</u>	<u>168123</u>
<b>Charitable Activities</b>					
Weddings and Funerals	5669			5669	6124
Rebates	4300			4300	7000
Coffee Shop	2036			2036	2495
Solar Energy Cashback	4415			4415	4460
Halls	7488			7488	5552
Magazine sales and copying	3637			3637	6089
Children and Youth activities	4878			4878	3742
Ashburnham weekend (2018) and other events	1145			1145	8308
Other	825			825	1503
	<u>34393</u>	<u>0</u>	<u>0</u>	<u>34393</u>	<u>45273</u>
<b>Other Trading Activities</b>					
Hall Lettings and Church Hire	37337			37337	33350
Shop			18207	18207	16472
Sundry			0	0	0
	<u>37337</u>	<u>0</u>	<u>18207</u>	<u>55544</u>	<u>49822</u>
<b>Investments</b>					
Interest earned on monies on deposit	450	47	6	503	431
<b>Total</b>	<u>223729</u>	<u>47</u>	<u>18350</u>	<u>242126</u>	<u>263649</u>

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2019(Continued)

Expenditure on:	General	Designated	Restricted	Total	Total
	£	£	£	2019	2018
Raising Funds	£	£	£	£	£
Stewardship costs	110			110	131
Shop			12383	12383	12459
	<u>110</u>	<u>0</u>	<u>12383</u>	<u>12493</u>	<u>12590</u>
<b>Charitable Activities</b>					
Missionary and Charitable Giving (Note (vii) page 14)	11639	2450	6023	20112	20330
Diocesan Parish and Methodist Share	74704			74704	73840
Ministry expenses Clergy	4629			4629	9179
Children and Youth Workers	37657			37657	36726
Running, Maintenance and Equipment costs	13825	1660		15485	31197
Support Costs	13268			13268	15652
Management and Administration	19977			19977	20667
Governance costs	883			883	859
Halls	40261			40261	30773
Children and Youth	7734			7734	7192
Professional Fees	420	930		1350	9999
Ashburnham (2018) and other events	968			968	8645
Depreciation of Halls Complex	27500			27500	26200
Depreciation of Furniture and equipment	6428			6428	7228
	<u>259893</u>	<u>5040</u>	<u>6023</u>	<u>270956</u>	<u>298487</u>
<b>Total Expenditure on Charitable Activities</b>	<u>260003</u>	<u>5040</u>	<u>18406</u>	<u>283449</u>	<u>311077</u>

Notes:

- (i) During the year, the Church Council employed a cleaner, an operations manager, a Children and Families Worker, a Youth Worker, and an Organist and Choir Leader, two of which were full-time.
- (ii) Staff Costs - including amounts paid to Trustees detailed below
- |   |               |         |
|---|---------------|---------|
| Wages and salaries  | £74,102       | £57,663 |
| Pension Costs (Defined contribution scheme)   | £4,218        | £1,936  |
| Social Security Costs   | £878          | £0      |
| Details of trustees' remuneration were as follows:  |               |         |
| Sarah Woodcock - engaged under a contract of employment :   | Salary        | £21,990 |
|   | Pension Costs | £1,098  |
| Hanna Rosser - engaged under a contract of employment :   | Salary        | £13,403 |
|   | Pension Costs | £670    |
| Carol Barnett - engaged to provide leave cover for the Operations Manager, in accordance with Section 49-50 of the Charity's constitution | Salary        | £1,088  |
| Redundancy payments included under wages and salaries -paid by cash   |               | £362    |
|   |               | £5,112  |
- The accounting policy is to include this expenditure when paid  
The average headcount during the year was 5 (2018: 5). No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.
- (iii) Defined contribution pension scheme
- |   |        |        |
|---|--------|--------|
| Amount of contributions recognised in the SOFA as an expense  | £4,218 | £1,936 |
| The basis for allocating the liability and expense of the defined contribution scheme is pro rata to where the applicable salaries have been charged i.e.to General and Halls, both of which are Unrestricted Funds |        |        |
- (iv) Governance Costs
- |   |             |             |
|---|-------------|-------------|
| Costs of Council Meetings                                       | 262         | 300         |
| Costs of Annual Congregational Church Meeting                   | 69          | 44          |
| Independent Examiner's Fees for the examination of the accounts | 552         | 540         |
|   | <u>£883</u> | <u>£884</u> |
- (v) Trustees' Expenses - including costs reimbursed and paid direct to third parties  
There were claims from four trustees (2018: 5) for reimbursement of travel and hospitality expenses incurred in furtherance of the charity's objectives amounting to £1,605 (2018: £3,110). The trustees have no entitlement to salary or pension arising from their services to the Church Council.  
No other trustees received any payment for services supplied to the charity other than that disclosed above.
- (vi) The total amount donated to the charity by trustees, including related parties, during the year was £23,266 (2018 £34,925).

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2019(Continued)

	General	Designated	Restricted	Total	Total
(vii) Missionary and Charitable Giving	£	£	£	2019	2018
From General Funds				£	£
Grants payable in furtherance of the Church's objectives					
Missionary					
Church Mission Society	0			0	2388
Scripture Union (Hungary)	2068			2068	2388
Church Army	2068			2068	2388
Christians Abroad	2068			2068	2388
To be Decided	2068			2068	0
	<u>8272</u>			<u>8272</u>	<u>9552</u>
Humanitarian Assistance					
Porchlight	823			823	0
All Saints Community Project	823			823	0
Crosslight Advice	823			823	0
West Kent Debt Advice	823			823	0
	<u>3292</u>			<u>3292</u>	<u>0</u>
Small donations					
Institutions	75			75	75
	<u>11639</u>			<u>11639</u>	<u>9627</u>
From Mission Opportunity Fund					
Humanitarian Assistance					
Tunbridge Wells Street Pastors		500		500	0
Street Child - Africa		300		300	0
Tear Fund		500		500	0
Konooa Hunger Appeal		500		500	0
S Woodcock (travel costs)		0		0	250
		<u>1800</u>		<u>1800</u>	<u>250</u>
Missionary					
Bible Society		350		350	0
Mission Direct		0		0	500
Christians Abroad		300		300	0
		<u>650</u>		<u>650</u>	<u>500</u>
		<u>2450</u>		<u>2450</u>	<u>750</u>
From Restricted Funds					
Shop					
Grants to Relief and Development Agencies					
Practical Action			800	800	500
HART (Humanitarian Aid Relief Trust)			800	800	500
ROPE (Relief for Oppressed People Everywhere)			800	800	500
Tools for Self Reliance			800	800	500
Mission Aviation Fellowship			800	800	500
Shelterbox			677	677	532
			<u>4677</u>	<u>4677</u>	<u>3032</u>
Grants to Home Missions/other charities					
Bridge Trust			350	350	300
Kenward Trust			350	350	350
Crossways			350	350	350
			<u>1050</u>	<u>1050</u>	<u>1000</u>
			<u>5727</u>	<u>5727</u>	<u>4032</u>
Bereko Fund					
Humanitarian - Kondo					
Support for the Church			0	0	3140
Support in the Community			0	0	1186
Projects			265	265	533
Other			0	0	399
			<u>265</u>	<u>265</u>	<u>5258</u>
Acts 2					
Individuals			31	31	663
Total Missionary and Charitable Giving	<u>11639</u>	<u>2450</u>	<u>6023</u>	<u>20112</u>	<u>20330</u>

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2019 (Continued)

TANGIBLE FIXED ASSETS

	Freehold land and Buildings	Furniture and Equipment	Solar Panels	TOTAL
	£	£	£	£
Cost or Valuation				
At 1st January 2019	1312018	59930	27824	1399772
Revaluation	45658	0	0	45658
Additions during the year		2274		2274
Disposals during the year		-5990		-5990
At 31st December 2019	<u>1357676</u>	<u>56214</u>	<u>27824</u>	<u>1441714</u>
Depreciation				
At 1st January 2019	313900	50697	22259	386856
Charge for year	27500	3644	2782	33926
On Disposals during the year		-5990		-5990
At 31st December 2019	<u>341400</u>	<u>48351</u>	<u>25041</u>	<u>414792</u>
Net book value at				
31st December 2019	<u>1016276</u>	<u>7863</u>	<u>2783</u>	<u>1026922</u>
31st December 2018	<u>998118</u>	<u>9233</u>	<u>5565</u>	<u>1012916</u>

- Notes: (i) Freehold land and buildings comprise the halls complex in the church grounds. The gross book value of this specialised property (including contents) at the date of these accounts is shown at replacement cost, having been revalued for insurance purposes on this basis on 29 September 2019 by the Council's insurers, Ecclesiastical Insurance Group plc.
- (ii) On 29 September 2019 the Church Council's insurer, Ecclesiastical Insurance Group plc, valued the Consecrated buildings and halls complex as follows:
- |                            |                              |
|----------------------------|------------------------------|
| Building - Church and Hall | £5,180,000 (2018 £5,006,000) |
| Contents                   | £179,000 (2018 £163,000)     |
- (iii) The carrying amount that would have been recognised had the assets been carried under the cost model was £231,200 (2018 £246,793)

	2019 £	2019 £	2018 £	2018 £
<b>STOCKS</b>				
Other Trading Activities - Shop				
Opening	3300		3900	
Added in year	10742		11218	
Expensed in year	<u>-8942</u>		<u>-11818</u>	
Closing		5100		3300
Other- Cleaning Materials and Stationery				
Opening	715		485	
Added in year	918		1938	
Expensed in year	<u>-1101</u>		<u>-1708</u>	
Closing		532		715
		<u>5632</u>		<u>4015</u>
<b>DEBTORS</b>				
Trade Debtors		5060		8793
Prepayments and accrued income		<u>22133</u>		<u>32685</u>
		<u>27193</u>		<u>41478</u>
<b>SHORT TERM DEPOSITS</b>				
Diocese of Rochester		14221		13153
Central Board of Finance		<u>58640</u>		<u>63192</u>
		<u>72861</u>		<u>76345</u>
<b>CASH AT BANKS AND IN HAND</b>				
Short Term Deposit		1011		1009
Current and Cash		<u>33579</u>		<u>34689</u>
		<u>34590</u>		<u>35698</u>
<b>LIABILITIES: Amounts Falling Due Within One Year</b>				
Accruals for grants payable		13322		13258
Accruals and deferred income		1809		1532
Other creditors		<u>10719</u>		<u>18649</u>
		<u>25850</u>		<u>33439</u>

# THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER  
2019(Continued)

## FUND DETAILS

### Unrestricted

#### General

**Parochial Fund** - the main church account

**Church Halls Fund:** This comprises the revenues from Halls lettings, and the cost of maintaining the Halls.

**Children and Youth Fund:** Income and costs of running youth activities

#### Designated

**Church Maintenance Reserve Fund:** This was created as a fund for the financing of major church expenditure as and when that may occur (heating system, interior redecoration, carpeting, major organ repairs etc.)

**Diocesan Church Repair Fund:** Organised by the Diocese to assist parishes to make systematic and adequate provision for the prompt routine repair of churches and other buildings. In accordance with guidance from the Diocese, this fund has been treated as unrestricted.

**Halls Maintenance Reserve Fund:** Created out of the net revenues of the halls to meet the cost of maintaining the interior of the halls complex including furniture and equipment to a high standard of repair.

**Diocesan Halls Repair Fund:** This fund was created in 1997 from the balance on the Church Halls Reserve Fund, in a form similar to the Diocesan Church Repair Fund. It is intended to be used for the maintenance of the church halls complex.

**Fixed Assets Reserve** This represents the net book value of those fixed assets which are not represented by restricted funds.

**Revaluation Reserve** This represents the cumulative gain on revaluations of the Halls complex less the amounts transferred to equate with the relevant depreciation charged.

#### **Properties Upkeep Fund**

This fund was created to meet major maintenance costs of the Vicarage and 3 Ashcroft not funded by the Diocese.

**Mission Opportunity Fund.** This has been set up on the advice of the Archbishops' Council to enable the church to respond to specific and urgent projects. One sixth of the annual tithing is normally allocated to this fund and use of the fund is subject to the recommendations of the Mission Partners Support and Evangelism Committees.

## Restricted

**Fair Trade Shop Fund:** The net income arising from the shop's trading activities is distributed by way of grants to a number of UK based charities operating at home and in developing countries.

**Bereko Fund:** Created during 2003, the funds were used for building a church and supporting the Ministry in Bereko, in the Diocese of Kondea, Tanzania. The building was completed in 2011. Funds continue to be used in supporting the Ministry and Mission of the Church there.

**Acts 2 Fund** The Acts 2 Fund was created towards the end of 2008 to assist persons who are suffering hardship in the Parish. Grants are made at the discretion of the Vicar in consultation with a Nominated Trustee.

**Ashburnham Fund** The Ashburnham Fund is for those who could not afford the full cost of an Ashburnham weekend and is used to assist those who would not otherwise be able to attend.

**Definitions:** A **fund** is a pool of unexpended resources comprising money and other assets held in trust by the Church council. It may be an **unrestricted** fund to be spent on general purposes, at the Church Council's discretion which will include designated funds; or it may be a restricted fund. A **designated** fund is a fund set aside by the trustees out of unrestricted general funds for specific future purposes or projects. A **restricted** fund is a fund subject to specific trusts (e.g. by a letter from the donor at the time of gift, or by the terms of a public appeal). It may be a capital fund, which cannot be spent, but must be retained for the benefit of the Church, or it may be an income fund, which must be spent on the specified purpose(s) within a reasonable time.

## Church Society – Funding

The Church Society, which is a national charity and has no organizational connection with St Andrew's, has for many years acted as trustees of the Paddock Wood Parochial Hall Trust, whose funds were intended to be used for evangelical purposes. Part of those funds was invested in a property at 3 Ashcroft Road, Paddock Wood, which over the years has been the designated accommodation for curates during their training with St Andrew's. During 2015, however, the trustees of the PWPHT reached agreement with the Diocese of Rochester for the purchase of the property at 3 Ashcroft Road, and the proceeds of the sale are being used to fund the cost of employing at St Andrew's, a Youth Worker, subject to conditions. The amount held by the Church Society at 31.12.18 was £192,388. The amount released by the PWPHT trustees during 2019, and shown in the accounts, was based on the actual cost (salary, pension contributions and travel) of employing the individual concerned.

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2019 (Continued)

SUMMARY OF MOVEMENTS ON ALL FUNDS FOR YEAR TO 31st DECEMBER 2019

BALANCE 1 Jan 19 £		INCOME £	EXPENSES £	TRANSFERS /GAINS £	BALANCE 31 Dec 19 £
	<b>GENERAL FUNDS</b>				
36179	Parochial	175752	183613	6935	35253
9812	Magazine	0	0	-9812	0
9603	Church Halls	43059	68656	25375	9381
6974	Children and Youth	4918	7734	2000	6158
<u>62568</u>	Totals for General Funds	<u>223729</u>	<u>260003</u>	<u>24498</u>	<u>50792</u>
	<b>DESIGNATED FUNDS</b>				
18712	Church Maintenance Reserve	20	0	0	18732
14231	Diocesan Church Repair	11	850	0	13392
560	Halls Maintenance Reserve	4	810	2000	1754
5288	Church Halls Repair Fund	12	930	1020	5390
5000	Properties Upkeep Fund	0	0	0	5000
246795	Fixed Assets Reserve	0	0	-15593	231202
4968	Mission Opportunity Fund	0	2450	2068	4586
<u>295554</u>	Totals for Designated Funds	<u>47</u>	<u>5040</u>	<u>-10505</u>	<u>280056</u>
	<b>RESTRICTED FUNDS</b>				
6819	Fair Trade Shop	18209	18110		6918
4349	Bereko Fund	141	265	2068	6293
600	Acts 2	0	31		569
1000	Ashburnham	0	0		1000
<u>12768</u>	Totals for Restricted Funds	<u>18350</u>	<u>18406</u>	<u>2068</u>	<u>14780</u>
766123	REVALUATION RESERVE	0	0	29597	795720
<u>1137013</u>	<b>TOTALS FOR ALL FUNDS</b>	<u>242126</u>	<u>283449</u>	<u>45658</u>	<u>1141348</u>

The transfers were as follows:-

- Enabling church activities and donations in the year:-
    - £2,000 from Parochial to Children and Youth
    - £2,068 from Parochial to Mission Opportunity Fund
    - £2,068 from Parochial to Bereko Fund
  - Setting aside funds for future repairs and maintenance and equipment to ensure sufficient funds are available to meet large expenditure items when necessary:-
    - £2,000 from Halls to Halls Maintenance Reserve
    - £1,020 from Halls to Church Halls Repair Fund
  - Accounting adjustments between funds relating to fixed assets and depreciation so that reserves relating to fixed assets are not included as reserves available for distribution:-
    - £9,812 Magazine to Parochial
    - £5,533 Fixed Assets to Parochial
    - £12,334 Fixed Assets to Halls
    - £16,061 Revaluation to Halls
    - £2,274 Parochial to Fixed Assets
- Gain on Revaluation:-
- £45,658 Church Halls

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2019 (Continued)

ANALYSIS OF NET ASSETS BY FUND AS AT 31st DECEMBER 2019

	General	Designated	Restricted	Revaluation	TOTAL 2019	TOTAL 2018
	£	£	£	£	£	£
Fixed Assets	<u>0</u>	<u>231202</u>	<u>0</u>	<u>795720</u>	<u>1026922</u>	<u>1012916</u>
Current Assets						
Stocks	532	0	5100	0	5632	4015
Debtors / prepayments	25504		1689	0	27193	41478
Deposits	34950	34346	3565	0	72861	76345
Bank Accounts and Cash	<u>10277</u>	<u>14508</u>	<u>9805</u>	<u>0</u>	<u>34590</u>	<u>35698</u>
	71263	48854	20159	0	140276	157536
Liabilities						
Amounts Falling Due Within One Year	20471	0	5379	0	25850	33439
<b>Fund Balances 2019</b>	<b>50792</b>	<b>280056</b>	<b>14780</b>	<b>795720</b>	<b>1141348</b>	<b>1137013</b>
Fund Balances 2018	62568	295554	12768	766123		1137013

**THE ANGLICAN AND METHODIST CHURCH OF ST. ANDREW, PADDOCK WOOD**

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2018

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Income Funds	Revaluation	TOTAL Funds 2018	TOTAL Funds 2017
	£	£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and Legacies	165736	0	2387	0	168123	156188
Charitable Activities	45273	0	0	0	45273	36299
Other Trading Activities	33350	0	16472	0	49822	55018
Investments	335	69	27	0	431	292
<b>Total</b>	<b>244694</b>	<b>69</b>	<b>18886</b>	<b>0</b>	<b>263649</b>	<b>247797</b>
<b>Expenditure on:</b>						
Raising Funds	131	0	12459	0	12590	14760
Charitable Activities	258375	26443	13669	0	298487	247845
<b>Total</b>	<b>258506</b>	<b>26443</b>	<b>26128</b>	<b>0</b>	<b>311077</b>	<b>262605</b>
<b>Net income/(expenditure)</b>	<b>-13812</b>	<b>-26374</b>	<b>-7242</b>	<b>0</b>	<b>-47428</b>	<b>-14808</b>
<b>Transfers between funds</b>	<b>10803</b>	<b>2008</b>	<b>2491</b>	<b>-15302</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses):</b>						
Gains/(losses) on revaluation of fixed assets for the Charity's own use	0	0	0	25095	25095	391823
<b>Net movement in funds</b>	<b>-3009</b>	<b>-24366</b>	<b>-4751</b>	<b>9793</b>	<b>-22333</b>	<b>377015</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	65577	319920	17519	756330	1159346	782331
<b>Total funds carried forward</b>	<b>62568</b>	<b>295554</b>	<b>12768</b>	<b>766123</b>	<b>1137013</b>	<b>1159346</b>