

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

REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Report of the Trustees for the year ended 31 December 2020

The trustees, who are the members of the Church Council, present their annual report and accounts for the year ended 31 December 2020. 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 6) 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). However, for 2020, it was decided to retain the sum of £5,500 towards the refurbishment of the shop premises, which has lacked investment since opening in 1996.

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 2020, 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.

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 2020, only a limited amount of care and maintenance was done, as the church complex was closed for the greater part of the year as a result of the national lockdowns after 21 March.

Despite this, our grounds continued to be kept in excellent condition during the year 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 made to our beneficiaries, and where possible, explains any wider benefits to communities as a whole.

Impact of the Covid-19 Pandemic

Overview

The Covid_pandemic cast a long and dark shadow over the whole world in general, and the UK in particular, precipitating the first national lockdown on 21 March 2020. This resulted in us having to shut the premises and cease physical church attendances for most of the rest of the year, except for the period between July and November when the government eased some of the restrictions on public gatherings and social and religious meetings.

Although church attendance was not banned after the imposition of Kent going into Tier 4 on 19th December, the trustees decided to close the church to further live services because they assessed the risks to the health of the congregation of continuing to remain open as unacceptably high, given the rapid rate of transmission in communities nationwide.

Closure of the church complex also affected organisations which normally hire the halls for various activities throughout the year. A small number of them hired the facilities (excluding the kitchen, which were put out of bounds after the first national lockdown) for the limited period that it was possible to keep the halls open. However, one unalterable condition of hire was that we had to be satisfied with the thoroughness of the mandatory risk assessments they were required to prepare. Unfortunately, it was not possible to give any guarantees as to how long we would be able to keep the facilities open, and this uncertainty caused many hirers to curtail their plans in the short-term. The impact this had on the church and its finances is discussed and assessed later in this report.

No one could have predicted the devastating impact the virus would have on society, on the healthcare system, on businesses, on families and on individuals alike. No institution was spared from its effects.

So it was that the trustees as the leadership had no alternative but to formulate an action plan and clear strategy on how to respond in the best interests of the charity and its members. In determining their approach, the trustees remained steadfast in their belief in the importance of continuing to maintain our witness to the local community at large. This belief was buttressed by our collective faith in the God who cares for everyone and who calls us to be faithful because he himself remains faithful.

How the trustees organised its business and managed the premises and staff

From the outset of 2020, with the spread of Covid cases increasing through Europe, the Church of England and Methodist Church advised churches to take early precautions and to put in contingency plans should the UK witness a rise in numbers. Increased hand sanitation and the removal of the 'common cup' were two immediate responses, along with a check list of who does what and emergency responses.

Throughout this time, and during the lockdowns, Church Council continued to hold bi-monthly meetings with additional ones when required via Zoom. They received regular updates on steps taken, reflected on latest advice issued, and what the 'next steps' might be.

Due to the inability to hold a physical Annual Church Meeting by the end of May deadline, the Bishop signed a declaration giving Church Council and their trustees an extended time before an ACM could be held. This required our Wardens / Stewards / Synod Members and Council members to remain in office until the meeting was finally held in October, both physically and online.

Church Council were supported by a Steering group set up from the beginning of key players, who were able to meet on a Monday morning in addition to the regular staff meeting. This group undertook the bulk of the pastoral support of all members not in Home groups, and also used their other areas of oversight and expertise to offer support.

We were particularly indebted to Rachel Smith joining the group, as she was able to use her background in public health to steer us through the complex, and often conflicting, advice that came from Government. Running as it were two different operations - church services and hall hires - required different responses to legal restrictions placed on a multi-purpose build such as St Andrew's.

With the end of the first lockdown in sight, a Risk Assessment document was presented to Church Council with a comprehensive range of physical measures and procedures agreed which:

- ensured safety through placing hand sanitation points throughout the building, disinfecting and cleaning between services, operating a booking-in service to join a service and a contact tracing service. All the while, social distancing was managed by monitoring the amount of people allowed in, by asking people to keep their distance, and by reconfiguring the layout of chairs.

- implemented strict guidelines relating to use of the halls by hirers. In this we brought in a one-way system, hand sanitisation points, restrictions on numbers of attendees, and a regular cleaning of communal areas. Hirers were asked to submit copies of their own risk assessments, to make available hand sanitisation in their own meetings and to abide by the one way system in operation.

In relation to the area of the monitoring of the Halls bookings and liaising with hirers, this work, along with some office duties, was covered by Maiher Towers and Carol Barnett whilst our Operations Manager was on furlough.

Staffing: Along with our volunteers and building, our staff team is a much-valued resource in the day-to-day operations of our Church.

From early on, we were only too well aware that the closure of our church and halls would have an impact on staff, work-load and finance. However, we were determined to keep things going for as long as we could, to offer stability and a strong sense of 'life as normal'. However, with Covid reports worsening and the timescale looking uncertain, and a decrease in giving projected, we discussed at May's Church Council meeting the topic of furloughing staff.

It was decided to furlough Steve Talmage, our Operations Manager, from the beginning of June, and he returned in September under the new flexible furloughing agreement and worked three days a week. Anne Dunn was not furloughed during the first lockdown and this allowed her to do some increased cleaning around the church and halls. However, she was furloughed in November until the end of the year and into 2021.

Tatyana Angelova was furloughed during the first lockdown and returned in September when singing was allowed by a choir. However, she was then furloughed in the second lockdown and did not return for the remainder of the year.

The remaining staff, with support from volunteers, as has already been mentioned, covered the day-to-day items that needed doing. We are indebted to them for their effort and resilience during this time.

Line Managers were asked to keep in regular touch with, and support, their team member. As part of the furloughing process employers had to negotiate the scheme with their employee and this was done each time. A formal letter outlining the support offered was given to each person. We should take this opportunity to thank the named employees for their willingness to support us in this and for the good grace in which they supported the continuing ministry of St Andrew's.

How we maintained contact and engagement with one another and the community

Pastoral Care: from the first week of lockdown in March a scheme of pastoral support was put into place for Church Members, totalling some 200 people. Those in Home groups were asked to support each other under the leadership of the Home group leader. This with partners supported approximately 50% of our membership. The remaining members were divided into groups, and 10 individuals from the leadership team were asked to be in regular contact with them. This still continues in operation, with one or two changes. Feedback and support was offered to those needing help via the weekly Steering group meeting.

A great number of telephone conversations have been had during this lockdown with people, and our hope is that some new relationships have developed and older ones strengthened. In this less hurried time we have been able to make space and time for others. Our focus has been less on the clock and tasks, and more the person and their health and well-being. We as a church need to learn lessons from this and the impact the developing of real and meaningful relationships have on 'building the kingdom' of God.

The congregation were in the first week of lockdown encouraged to be a source of support where they could to their local neighbours. A slip was produced and sent out to individuals that they could copy and put through people's doors entitled Love your Neighbour. The idea was that their contact details were put on the slip, and if a neighbour needed help or support, they or a member of the church would step in and help.

Spiritual Support this was of course seen as of vital importance to keeping going and straight away we had to adapt the distribution of church services. A method was quickly devised and just 6 days later from the start of lockdown our first Youtube service was streamed. In all we have to date streamed 71 services and children's activities, continuing to record them even when open, so that those remaining at home could join in and watch the service later in the day.

This has, and remains a large piece of work each week, collecting, recording, chasing, checking on copyright, producing things in different formats etc, etc. We are indebted to John Dean, who since July, has taken on the larger part of this role of putting it all together so that we can have a service to show and join in with each Sunday. In lockdowns one and three we came together via Zoom to share fellowship and to catch up with each other, whilst also watching the service together.

Between 19th July and 20th December we were able to worship in limited numbers each week physically, using a booking system and creating a Covid secure environment as laid out earlier in this report. The joy of being able to come back and to worship in person was evident in the first few weeks as people tried it out. The challenge for us all was not being permitted to sing when worship songs or the choir led us, and the reduced numbers due to limitations and the 2 metres capacity. However, people shared their genuine appreciation for all the efforts different teams put in to make this happen in a secure way.

Home groups have remained important to a great number of people, meeting each week, via telephone or Zoom, offering support, strength, and engagement particularly for those isolating at home. The sadness has been that for some, they have not met due to a lack of technical means. It is at times such as this that the strength of the home group system reveals its worth. It's a reminder to us that the function of Home groups isn't just about studying the bible, but about prayer and practical support to each and every member, a shared responsibility by every member of the group.

Communications: A year ago, few of us had heard of Zoom or Teams, but now for the majority of the congregation, and indeed the nation, we are familiar with these media facilities as alternative means of communication. These video conferencing tools have been used to host services, meetings, Church Council, Home groups and pastoral visits. Whilst they are of benefit they do not replace the personal touch of sitting alongside someone needing support, of sensing people, and worshipping together.

Our investment two years ago in implementing ChurchSuite has certainly helped us keep in touch with those using electronic means, but has revealed the gulf that exists with a small number of our congregation who have not entered this world. Equally of value in our congregation, they may well have felt left out with some of what was happening, for which we can only apologise. We made a conscious decision at times during this year not to produce CDs of services, or to post Day by Day due to the risk of spread of infection. In these instances, they had to rely upon letters written by the Vicar to keep them up to date with what was happening.

Likewise, **Contact**, our church magazine, was not published on paper for a number of months and a pdf copy was posted on our website. Distributors were asked to notify with any means possible, and information was available on both the town council website, and our own, as to how to download it.

Outward facing Support

Lastly, but no means least, have been the opportunities to reach out and to support those outside of our church membership.

Members have continued to supply gifts to the Community Storehouse, finding other means than the collecting boxes in church to deposit their gifts. At Harvest, which was a physical service, but with greatly reduced numbers, we collected food for this project and opened the church on the Saturday so that people could come and deposit their gifts. We have also seen two members of the congregation volunteer for this valuable work. Whilst at Christmas this year, we signed off more vouchers for people to access this provision than at any other time during the whole year.

The Christmas lunch, under the leadership of Gloria Crouch, went ahead as scheduled. New ideas were fostered with the safety of everyone in mind and meals were delivered to individual homes on Christmas Day. This proved popular with those who had enjoyed a meal in previous years and to some newcomers. Again, we are grateful to the team who put everything together and delivered on the day.

Our children and youth team has looked for opportunities to support both families and the young people, for instance, by distributing resources from the Primary school in the summer and operating a drop in; and by handing out craft resources for Messy Church, or to parents of Little Pickles, using the opportunity to engage with people on the doorstep. Youth work has continued on Zoom and Sarah has also developed a weekly podcast. In partnership with both Mascalls and the Primary School, this Christmas we supported with Tesco vouchers (courtesy of the ACTS 2 FUND) a number of families who would have otherwise struggled.

During Christmas when we had hoped to welcome people at our services, Sharon Lovelock and Adele Cross visited the new Mascalls Grange estate instead, and handed our Angels which had been knitted or made by our congregation. Enabling some conversation, these gifts were gratefully received and it is hoped we can follow this up at Easter next year.

Like so much of pastoral / 'kingdom building ministry' a lot of what has happened has been unseen, but received gratefully by those on the receiving end. Along with conversations, listening and the opportunity to support in practical ways, it shows the love of Christ in tangible ways. However, this will not stop as we come out of another lockdown and move into 'normal times'. As has been experienced by many, reported on the news, and is already being picked up, the consequences of enforced loneliness, isolation and uncertainty will need to be addressed. Each person will have a different story, different experiences and will need help and support. Alongside those with listening and counselling skills, we must continue to offer the support and the help required to any who approach us looking for it.

Church Development Plan 2021-2024

Church Council is starting the process of reflecting on a new Church Development Plan for the next three years. While such a document is a guide and a snap-shot of life now and what we would like to grow towards, it should never be set in stone.

We were hoping in the New Year to draw in a facilitator to help us reflect and plan. But with the continuing Covid lockdown we wanted to wait until we are able to meet physically. However, at our January 2021 meeting some early reflections focused on the following areas:

- Life coming out of lockdowns and lessons learnt, changes to make.
- Ministry which is intentional and where volunteers are solely focused on that activity.
- To look for more opportunities to engage with our community.
- Developing new ministers, growing new workers.
- Our online presence.
- Mental health challenges, health and well-being.
- Opportunities to use the existing networks we have to build the kingdom.
- To build up our congregation's confidence to tell their own story of faith and how that is part of God's story.

Engagement with the outside world through:

- Our mission links (including Bereko)

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 four mission partners, Church Army, SU Hungary, Bereko and Christians Abroad, and set aside a further 1/5th for its Mission Opportunities Fund to support one off mission or evangelistic opportunities.

St Andrew's Day: Lisa Jones from Scripture Union spoke from her home via Zoom. We also had short videos from Church Army, Scripture Union Hungary and Christians Abroad plus photos and commentary from Bereko, Tanzania.

Making Lent Count 2020: Our Lent Appeal raised £1552.90 (excluding Gift Aid) for the local children's charity Fegans. This was most encouraging in very difficult circumstances and will make a useful amount at a time when all charities were (and still are) unable to raise funds in the community

Mission Opportunity Fund (MOF) 2020: Grants were made to Hospices of Hope (eastern Europe) £500; Wycliffe Bible Translators £500; Indian Village Ministries £500 and £250 each towards the renovation of the pavilion by Church Army Southampton and to Hello World (Uganda).

The balance in the accounts is £5,229 after the transfer.

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.

- Our support for Bereko church link

All continues well with our parish link and communications remain strong with WhatsApp messages and pictures. It was a shame that we were unable to visit in October due to Covid 19. Projects supported through the year included the Bereko Garden Group, Rev Richard Suki's salary and the Bereko parish share to Kondoa Diocese, an electricity connection to the old pastor's house (now a workhouse) and the toilet/shower block and £2,000 to commence the construction of a house for the catechist at Kikilo.

Reports from each of our Mission Partners reporting on achievements may be found in the separate booklet, which does not form part of this report.

Weald of Kent Methodist Circuit

We are blessed to be involved in God's mission together as an Anglican Methodist Church and also more widely in the circuit as we minister alongside other denominations. Most worship and prayer has moved online and via written services at various times over the year. Rev John (Otford and Superintendent), Rev Dermot (Sevenoaks), Rev Helen (Tunbridge Wells) and Rev Sharon (Tonbridge) are also blessed by the role work of lay people both at St Andrews and also in the rural section pastored and led by Phil Staddon (living at East Peckham) and in the work of lay pastor Richard Cannam. We continue to see where God is leading us- presently there is much focus on the development project for the East Peckham Methodist Church, which is very exciting. We continue to seek God's wisdom as our representatives to the District Synod prepare to take their vote in 'the God in love unites us' conversation about good relating, cohabitation and same sex marriage.

Alpha

From September to December 9 participants gathered on Zoom for the Alpha online course led by Sharon. We are all part of the life of the church and wanted to re-ignite our faith or gain a better understanding of what it is we do believe and seek to live out. We met for an hour on Thursday evenings for an introduction and welcome, a video on the evening's theme, followed by conversation. It was relaxed, honest and empowering. People who came along said they had re-gained confidence in their faith and also in being open about struggles and doubts. We have been able to support one another and strong friendships have been formed. We have wanted to keep in touch and so will have the occasional get together to catch up and see how each other is doing. Sharon hopes to run another Alpha course soon.

Other Areas of St Andrew's work and witness

A detailed report of the specific activities, achievements and performance in the following areas of the church's work, may be found in the separate booklet, which does not form part of the TAR . These areas are:

-Children, Family and Youthwork

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.”

Hanna, Sarah and the youth team worked through a challenging year continuing to meet where possible, and to share the good news of Christ to families and young people through a wide variety of activities. However, this had to be done in new and innovative ways in view of Covid restrictions!

COMMUNITY ENGAGEMENT AND OUTREACH TEAM

Thanks go to Brian Banks who has steered this team and has now stepped down.

We have some new members of the group who have joined us on an ad hoc basis which has proved invaluable. There have been many changes to our plans for 2020! Here are some of the highlights: An Alpha course; a quiz night; Advent carol window trail around the community; Christmas angels and greetings delivered to all the houses on the new estate; an online outreach carol service (instead of in the car park); Christmas lunches prepared and delivered; pop-up events (youth and children's), plus more!

We are looking forward to possible Easter trails and a quiz, crosses delivered on the new estate, possible engagement with Feast (family meals in the holidays), a garden party, afternoon tea in the summer and a prayer wall.

HOME GROUPS

Our home groups have all continued to offer support and friendship to one another in various ways when they haven't been able to 'physically' meet, continuing the vital role of encouragement and prayer. Some of the groups have moved on to Zoom for their gatherings, others have a mixture of Zoom and telephone calls and one group uses telephone conferencing to gather together. Some people from two of the groups have been able to join with another zoom home group for Bible study and support. Sarah-Joy has recently begun a small group for those in their 20's (ish).

Here are some examples of what home group leaders have said:

‘We try to meet on zoom fortnightly and are currently doing a study on Elijah. Apart from that we keep in regular contact with each other by phone/text etc.’.

‘We are a small group who meet on a Tuesday afternoon during term time. We focus on supporting each other spiritually and follow a variety of courses throughout the year in a friendly unstructured way’.

‘We have been reading and discussing the book ‘Simply Church’ which is reminding us of the foundation of our faith’.

‘We have been using material from the Bible society, especially during Advent’.

Three sessions on listening and wellbeing have been offered by Sharon and Jacky as a resource to the groups. During Lent 2021 groups will have the chance to share in a wider group looking at 'Fruitfulness on the frontline'.

Thank you to all those who lead home groups. If you would like to be a part of a small/home group, please do let me know as we do see this as an invaluable part of church life for support and discipleship.

Safeguarding

Our Church Council supports and works to uphold the following statement.

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.

We are committed to:

- The care, nurture of, and respectful pastoral ministry with, all children and all 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 a culture of '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, co-operating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with him or her 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.

The Church Council confirms that in all these principles we have followed legislation, guidance and recognized good practice. We have 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 of children and vulnerable adults).

7. Financial review

The effect of the Coronavirus restrictions meant that Income from Charitable and Trading Activities was some £53,000 down on the previous year. This was partially offset by an increase of £32,000 by way of Donations and the receipt of Furlough and other Government Grants.

Due to the Church and Halls and Shop being closed for a substantial period, and the resultant curtailment of activities, expenditure was down by £26,000.

The net result for the year, before revaluation of the Halls complex, is an overall deficit of £37,397 (2019 £41,323) of which £34,179 (2019 £33,928) was the charge for Depreciation of the Halls and equipment. The balance of free reserves now stands at £42,233 which is below the amount the Trustees consider should be retained for working capital, especially as we are still unable to open the Church and the Halls, This will result in a further reduction in income in the current year. Gift Aid and Pledged income is holding up, but the Halls Letting income will be considerably reduced. This will be mitigated to some extent by savings in costs, and receipt of Furlough Grants. Once the Halls are allowed to open, even with restrictions, this will help, and it is estimated that the reserves we currently hold will be sufficient to carry us through this year

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 £42,233 (2019 £50,792). 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 (£50,600), as advised by the Charity Commission. In addition, we need to hold reserves 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.

Given the Church's level of free reserves at the year end, the Trustees consider that there are adequate resources to continue for the foreseeable future. The Trustees identified no material uncertainties or Covid-19 issues which would mean that the Church would be unable to operate for the foreseeable future.

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. Under normal trading conditions, this level is of the order of £5,000. However, there was nothing normal about trading conditions in 2020 because of the adverse impact of the Covid pandemic, and this is likely to be the case for much of 2021. As a result, the demand for working capital, and the need to maintain the same level of free reserves, was not as pressing.

Moreover, the receipt of government business, and local restrictions, grants has alleviated the need for day-to-day finance. We also benefitted from business rates relief, amounting to 100%. However, it was accepted that the time was right to invest in refitting the shop after twenty-five years, and an additional sum of £5,500 over and above the working capital level, was put aside to reserves for this purpose, beginning in 2021.

Looking ahead, any funds surplus to the Shop's operational requirement will be made available for use by other Restricted Funds within St Andrew's (such as for example, the Acts 2 Fund and the Bereko Fund), where these can be put to immediate use because of the pressing needs elsewhere.

8. Governance Issues

Church Committees

The Covid pandemic, which triggered the first national lockdown in March 2020, meant that all Church Council meetings for the rest of the year had to be held via Zoom conferencing facilities. It was therefore impossible to continue the practice of face-to-face meetings with the committee chairs, and these were suspended. However, Church Council continued to exercise a degree of oversight over the work, issues and challenges of the various church committees through consideration of their minutes and any issues highlighted for the Council's attention.

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.

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 (Carl Warren), 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.

In light of the Covid pandemic, the trustees also reviewed other operational and business risks (including those to which the Fair Trade Shop were exposed), facing the charity, and believes that the measures which were taken to mitigate and control the significant risks were adequate and effective. Measures taken included, but were not limited to, regular risk assessments relating to access to, and use of, the shop premises, and the implementation of strict and frequent sanitisation controls.

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.

Review of risks facing committees

All committees were asked at the end of 2019 to identify the major risks they faced, 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 that year- end, and the results were reported to the Church Council in March 2020.

As the trustee responsible for governance and risk assurance matters, Carl Warren informed the trustees that all committees had confirmed, and had provided assurance, that they regularly reviewed all known risks in their respective areas of responsibility and had in place arrangements for actively monitoring and managing identified risks.

Despite the closure of the church complex for most of 2020, and the subsequent curtailment of activities by hall hirers as a result of the Covid pandemic, the trustees ensured that regular risk assessments were done whenever the buildings and facilities were used, and in relation to all outside activities. The trustees are grateful to Rachel Smith for overseeing this area of operations on their behalf.

9. People

Staff

As stated above (Section 6), with the advent of the Covid pandemic, it was decided to furlough three members of the staff for various periods, from June 2020.

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, Carol Barnett, covered the office part-time when the Operations Manager was on furlough

The Human Resources (HR) 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.

The HR Committee also advised on the furloughing of staff.

Staff performance reviews were all completed on time.

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

The main challenge in 2021 will be to bring our congregation back into a building where they feel safe and secure and where we can start once again to feel together in the presence of God. The things that we took for granted before; sitting next to someone, sharing the peace, having tea and coffee afterwards, or shaking hands with the minister, will have to be negotiated over time. So, we will need to encourage and hand hold. It will also be important for us to both celebrate, as well as listen to peoples' stories and tentatively build up people's confidence. None of this is going to happen overnight, but the healing hand of God is the direction in which we all need to look.

Like many ministers, we suspect that this time away from the frontline of ministry will cause people to reflect on what they want to go back to. Some will have enjoyed the time away from the regular events they host or participate in. While for one or two others, this time out has caused them to reflect deeper on ministry and we hope to see the fruit of that reflection over time.

Therefore, we sense that the key theme this next year will be 'journeying'. For some learning to walk again, for others walking with people, whilst for another group walking in a different direction ,as God leads them and us.

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. 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. After March 2020, all Church Council meetings were held via Zoom video conferencing facility. Likewise also for the postponed Annual parochial Meeting, which took place on October 4th. During 2020, 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. (As stated above, this practice had to be suspended after March 2020 following the restrictions imposed by the government on face-to-face meetings because of Covid). 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 2020, 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 Sharon Lovelock Methodist Circuit - Joint Chair

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 2023)

Linda Hobbs - Elected Member- Deanery Synod Representative

(Term of office ended October 2020, but was elected for another term)

Ann Mervin - Elected Member (March 2021)

Jim Priestley - Elected Member - Deanery Synod Representative

(Term of office ended October 2020)

Hanna Rosser - (ex officio) - Children and Families Worker

Keith Rosser - Elected Member - Warden (March 2021)

Jean Saggars - Elected Member- Methodist Steward (Term of office ended October 2020)

Chris Sutton - Elected Member - Warden (term of office ended October 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

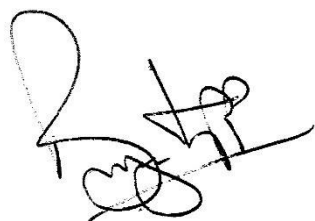
: Unity Trust Bank, Nine Brindleyplace, Birmingham B1 2HB

Independent Examiner: M N Jenks, Chartered Accountants, Commercial Road, Paddock Wood, Kent TN12 6DP

Operations Manager and Church Council Secretariat: Steve Talmage

Approved by the Church Council on 8 March 2021 and signed on their behalf by the Rev Canon B T Knapp (Joint Chair)

Signed:

A handwritten signature in black ink, appearing to be 'B T Knapp', written over a faint circular stamp or watermark.

The Rev Canon B T KNAPP

8 March 2021

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 2020 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.

10 March 2021
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 2020

	Unrestricted Funds General	Designated	Restricted Income Funds	Revaluation	TOTAL Funds 2020	TOTAL Funds 2019
Notes on pages	12-13	5	6			
	£	£	£	£	£	£
Income and endowments from:						
Donations, Legacies and Grants	166300	0	17105	0	183405	151686
Charitable Activities	14298	1310	0	0	15608	34393
Other Trading Activities	13916	0	7735	0	21651	55544
Investments	252	50	15	0	317	503
Total	194766	1360	24855	0	220981	242126
Expenditure on:						
Raising Funds	105	0	6892	0	6997	12493
Charitable Activities	229593	3560	18228	0	251381	270956
Total	229698	3560	25120	0	258378	283449
Net income/(expenditure)	-34932	-2200	-265	0	-37397	-41323
Transfers between funds	25873	-12309	2643	-16207	0	0
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets for the Charity's own use	0	0	0	10726	10726	45658
Net movement in funds	-9059	-14509	2378	-5481	-26671	4335
Reconciliation of funds:						
Total funds brought forward	50792	280056	14780	795720	1141348	1137013
Total funds carried forward	41733	265547	17158	790239	1114677	1141348

For Comparative figures for 2019 refer to Page 20

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

BALANCE SHEET AT 31st DECEMBER 2020

	Notes on pages	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	15	<u>1003469</u>	<u>1026922</u>
CURRENT ASSETS			
Stocks	15	4630	5632
Debtors	15	22439	27193
Short Term Deposits	15	73695	72861
Cash at Bank and in Hand	15	<u>35296</u>	<u>34590</u>
Total current assets		<u>136060</u>	<u>140276</u>
LIABILITIES			
Creditors: Amounts falling due within one year	15	<u>24852</u>	<u>25850</u>
NET CURRENT ASSETS		<u>111208</u>	<u>114426</u>
TOTAL NET ASSETS		<u>1114677</u>	<u>1141348</u>
FUNDS of the Charity	18-19		
Restricted income funds		17158	14780
Unrestricted Funds			
General Funds		41733	50792
Designated Funds		265547	280056
Revaluation Reserve		<u>790239</u>	<u>795720</u>
TOTAL FUNDS		<u>1114677</u>	<u>1141348</u>

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

Approved by the Church Council on 8th March 2021 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 2020

	2020	2019
	£	£
Cash Flows from Operating Activities		
Net Income/(Expenditure) for the year	-37397	-41323
Adjustments for:		
Depreciation of fixed assets	34179	33926
Interest received	-317	-503
Decrease/(Increase) in Stocks	1002	-1617
Decrease/(Increase) in Debtors	4754	14285
Increase/(Decrease) in Creditors	-998	-7589
Net cash generated from operating activities	<u>1223</u>	<u>-2821</u>
Cash flows from investing activities		
Purchase of equipment	0	-2274
Interest received	317	503
Net cash provided by(used in) investing activities	<u>317</u>	<u>-1771</u>
Net increase/(decrease) in cash and cash equivalents	<u>1540</u>	<u>-4592</u>
Cash and cash equivalents at beginning of the year	107451	112043
Cash and cash equivalents at end of the year	<u><u>108991</u></u>	<u><u>107451</u></u>
Components of cash and cash equivalents:		
Short Term Deposits	73695	72861
Cash at Bank and in Hand	35296	34590
	<u><u>108991</u></u>	<u><u>107451</u></u>

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020 - DESIGNATED FUNDS AND REVALUATION RESERVE

	Maintenance and Repair Funds	Fixed Assets Reserve	Mission Opportunity Fund	TOTAL Designated Funds 2020	TOTAL Designated Funds 2019	Revaluation Reserve	
Notes on pages	12-13		12-13			2020	2019
	£	£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	0	0	0	0	0	0	0
Charitable Activities	1310	0	0	1310	0	0	0
Other Trading Activities	0	0	0	0	0	0	0
Investments	50	0	0	50	47	0	0
Total	1360	0	0	1360	47	0	0
Expenditure on:							
Raising Funds	0	0	0	0	0	0	0
Charitable Activities	1560	0	2000	3560	5040	0	0
Total	1560	0	2000	3560	5040	0	0
Net income/(expenditure)	-200	0	-2000	-2200	-4993	0	0
Transfers between funds	3020	-17972	2643	-12309	-10505	-16207	-16061
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets	0	0	0	0	0	10726	45658
Net movement in funds	2820	-17972	643	-14509	-15498	-5481	29597
Reconciliation of funds:							
Total funds brought forward	44268	231202	4586	280056	295554	795720	766123
Total funds carried forward	47088	213230	5229	265547	280056	790239	795720

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020 - RESTRICTED FUNDS

	Shop	Other	TOTAL	TOTAL
		Restricted	Restricted	Restricted
		Funds	Funds	Funds
			2020	2019
Notes on pages	12-13	12-13		
Income and endowments from:	£	£	£	£
Donation, Legacies and Grants	11906	5199	17105	137
Other Trading Activities	7735	0	7735	18207
Investments	1	14	15	6
Total	19642	5213	24855	18350
Expenditure on:				
Raising Funds	6892	0	6892	12383
Charitable Activities	6976	11252	18228	6023
Total	13868	11252	25120	18406
Net income/(expenditure)	5774	-6039	-265	-56
Transfers between funds	0	2643	2643	2068
Net movement in funds	5774	-3396	2378	2012
Reconciliation of funds:				
Total funds brought forward	6918	7862	14780	12768
Total funds carried forward	12692	4466	17158	14780

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 2020

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.

Given the Church's level of free reserves at the year end, the Trustees consider that there are adequate resources to continue for the foreseeable future. The Trustees identified no material uncertainties or Covid-19 related issues which would mean that the Church would be unable to operate for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

7 (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

Grants are recognized when there is reasonable assurance that the charity will comply with the conditions attaching to the grant and the grant will be received.

Grants do not need to be applied for at the reporting date in order to be booked in the accounts, as long as there is reasonable assurance that the grant claim will be successful and relate to the period in question. In accordance with FRS 102 (section 24), the accrual model has been chosen as the accounting policy for the purpose of recognizing government grant income.

Grants were received for the Fair Trade Shop from Tunbridge Wells Borough Council during the year amounting to £11,905. They were given as part of the Government's business support scheme to help charities, among other businesses, stay afloat during the lockdown periods from March 2020. The first such grant was received in April for £10,000.

A second grant of £1,334 was received in December 2020 in respect of the period 5 November-1 December under the Local Restrictions Grant (LRSG) scheme.

A third grant amounting to £571 for the period from 20 December- 4 January 2021 (16 days), and receivable under the same LRSG scheme, was outstanding at the Balance Sheet date, but has been recognized in the accounts on a pro-rata basis.

There were no unfilled conditions and other contingencies attaching to the grants.

The Fair Trade Shop has not benefitted from any other form of government assistance during the period under review.

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 (31.12.2037 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 2020 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 (37 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 2020

Income and Endowments from:	General	Designated	Restricted	Total 2020	Total 2019
	£	£	£	£	£
Donations, Legacies and Grants					
Gift Aid Donations	88004		150	88154	82037
Income Tax Recovered	22000		38	22038	20897
Gift Aid Small Donations Scheme	1355			1355	2000
Regular giving not Gift-aided	16957			16957	14893
Collections (open plate)	2352			2352	4344
Contribution from Church Society	24337			24337	23446
Furlough Grant	8573			8573	0
Business Support Grant	0		11906	11906	0
Other Donations and Grants	2722		5011	7733	4069
Total	166300	0	17105	183405	151686
Charitable Activities					
Weddings and Funerals	2235			2235	5669
Rebates	0			0	4300
Coffee Shop	550			550	2036
Solar Energy Cashback	4516			4516	4415
Halls	2720			2720	7488
Magazine sales and copying	3112			3112	3637
Children and Youth activities	791			791	4878
Events	184			184	1145
Other	190	1310		1500	825
	14298	1310	0	15608	34393
Other Trading Activities					
Hall Lettings and Church Hire	13916			13916	37337
Shop			7735	7735	18207
Sundry				0	0
	13916	0	7735	21651	55544
Investments					
Interest earned on monies on deposit	252	50	15	317	503
Total	194766	1360	24855	220981	242126

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020(Continued)

Expenditure on:	General Designated		Restricted	Total 2020	Total 2019
	£	£	£	£	£
Raising Funds					
Stewardship costs	105	0	0	105	110
Shop	0	0	6892	6892	12383
	<u>105</u>	<u>0</u>	<u>6892</u>	<u>6997</u>	<u>12493</u>
Charitable Activities					
Missionary and Charitable Giving (Note (vii) page 14)	9004	2000	18130	29134	20112
Ministry Diocesan Parish Share	58340	0	0	58340	61200
Wealdd of Kent Methodist Circuit	13822	0	0	13822	13504
Ministry expenses Clergy	3398	0	0	3398	4629
Children and Youth Workers	38013	0	0	38013	37657
Running, Maintenance and Equipment costs	9056	1560	0	10616	15485
Support Costs	9703	0	98	9801	13268
Management and Administration	19114	0	0	19114	19977
Governance costs	51	0	0	51	883
Halls	31910	0	0	31910	40261
Children and Youth	2431	0	0	2431	7734
Professional Fees	552	0	0	552	1350
Events	20	0	0	20	968
Depreciation of Halls Complex	27750	0	0	27750	27500
Depreciation of Furniture and equipment	6429	0	0	6429	6428
	<u>229593</u>	<u>3560</u>	<u>18228</u>	<u>251381</u>	<u>270956</u>
Total Expenditure on Charitable Activities	<u>229698</u>	<u>3560</u>	<u>25120</u>	<u>258378</u>	<u>283449</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) Employee Benefits - including amounts paid to Trustees detailed below
- | | | |
|---|---------|---------|
| Wages and salaries | £75,872 | £74,102 |
| Pension Costs (Defined contribution scheme) | £3,247 | £4,218 |
| Social Security Costs | £2,343 | £878 |
- Details of trustees' remuneration were as follows:
- | | | | |
|---|---------------|---------|---------|
| Sarah Woodcock - engaged under a contract of employment : | Salary | £22,332 | £21,990 |
| | Pension Costs | £1,116 | £1,098 |
| Hanna Rosser - engaged under a contract of employment : | Salary | £13,620 | £13,403 |
| | Pension Costs | £681 | £670 |
| Carol Barnett - engaged to provide leave cover for the Operations Manager, in accordance with Section 49-50 of the Charity's constitution | Salary | £0 | £1,088 |
| Redundancy payments included under wages and salaries -paid by cash | | £0 | £362 |
- The accounting policy is to include this expenditure when paid
The average headcount during the year was 5 (2019: 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 | £3,247 | £4,218 |
|--|--------|--------|
- 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 | 39 | 262 |
| Costs of Annual Congregational Church Meeting | 13 | 69 |
| Independent Examiner's Fees for the examination of the accounts | <u>552</u> | <u>552</u> |
| | <u>£604</u> | <u>£883</u> |
- (v) Trustees' Expenses - including costs reimbursed and paid direct to third parties
There were claims from three trustees (2019: 4) for reimbursement of travel and hospitality expenses incurred in furtherance of the charity's objectives amounting to £236 (2019: £1,605). 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 £36,780 (2018 £23,266).

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020(Continued)

	General	Designated	Restricted	Total 2020	Total 2019
(vii) Missionary and Charitable Giving					
Grants payable in furtherance of the Church's objectives	£	£	£	£	£
From General Funds					
Missionary					
Scripture Union (Hungary)	2643			2643	2068
Church Army	2643			2643	2068
Christians Abroad	2643			2643	2068
Tear Fund	0			0	1034
	<u>7929</u>			<u>7929</u>	<u>8272</u>
Humanitarian Assistance					
Porchlight	0			0	823
All Saints Community Project	0			0	823
Crosslight Advice	0			0	823
West Kent Debt Advice	0			0	823
	<u>0</u>			<u>0</u>	<u>3292</u>
Small donations					
Rochester DBF- Church Support	1000			1000	0
Institutions	75			75	75
	<u>9004</u>			<u>9004</u>	<u>11639</u>
From Mission Opportunity Fund					
Humanitarian Assistance					
Tunbridge Wells Street Pastors		0		0	500
Street Child - Africa		0		0	300
Tear Fund		0		0	500
Indian Village		500		500	0
Hello World		250		250	0
Hospices of Hope		500		500	0
Kondoa Hunger Appeal		0		0	500
		<u>1250</u>		<u>1250</u>	<u>1800</u>
Missionary					
Wycliffe Bible Trust		500		500	0
Bible Society		0		0	350
Church Army		250		250	0
Christians Abroad		0		0	300
		<u>750</u>		<u>750</u>	<u>650</u>
		<u>2000</u>		<u>2000</u>	<u>2450</u>
From Restricted Funds					
Shop					
Grants to Relief and Development Agencies					
Practical Action			800	800	800
HART (Humanitarian Aid Relief Trust)			800	800	800
ROPE (Relief for Oppressed People Everywhere)			800	800	800
Tools for Self Reliance			800	800	800
Mission Aviation Fellowship			800	800	800
Shelterbox			0	0	677
			<u>4000</u>	<u>4000</u>	<u>4677</u>
Grants to Home Missions/other charities					
Bridge Trust			425	425	350
Community Store House			425	425	0
Fegans			425	425	0
Hospice in the Weald			425	425	0
Kenward Trust			425	425	350
Porchlight			425	425	0
Crossways			425	425	350
			<u>2975</u>	<u>2975</u>	<u>1050</u>
			<u>6975</u>	<u>6975</u>	<u>5727</u>
Bereko Fund					
Support for the Church			3150	3150	0
Projects			7630	7630	265
			<u>10780</u>	<u>10780</u>	<u>265</u>
Acts 2					
Individuals			375	375	31
Total Missionary and Charitable Giving	<u>9004</u>	<u>2000</u>	<u>18130</u>	<u>29134</u>	<u>20112</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (Continued)

TANGIBLE FIXED ASSETS

	Freehold land and Buildings	Furniture and Equipment	Solar Panels	TOTAL
	£	£	£	£
Cost or Valuation				
At 1st January 2020	1357676	56214	27824	1441714
Revaluation	10726			10726
Additions during the year				0
At 31st December 2020	<u>1368402</u>	<u>56214</u>	<u>27824</u>	<u>1452440</u>
Depreciation				
At 1st January 2020	341400	48351	25041	414792
Charge for year	27750	3646	2783	34179
At 31st December 2020	<u>369150</u>	<u>51997</u>	<u>27824</u>	<u>448971</u>
Net book value at				
31st December 2020	<u>999252</u>	<u>4217</u>	<u>0</u>	<u>1003469</u>
31st December 2019	<u>1016276</u>	<u>7863</u>	<u>2783</u>	<u>1026922</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 2020 by the Council's insurers, Ecclesiastical Insurance Group plc.

(ii) On 29 September 2020 the Church Council's insurer, Ecclesiastical Insurance Group plc, valued the Consecrated buildings and halls complex as follows:

Building - Church and Hall £5,221,000 (2019 £5,180,000)

Contents £180,500 (2019 £179,000)

(iii) The carrying amount that would have been recognised had the assets been carried under the cost model was £213.232 (2019 £231,202)

	2020 £	2020 £	2019 £	2019 £
STOCKS				
Other Trading Activities - Shop				
Opening	5100		3300	
Added in year	6502		10742	
Expensed in year	<u>-7402</u>		<u>-8942</u>	
Closing		4200		5100
Other- Cleaning Materials and Stationery				
Opening	532		715	
Added in year	494		918	
Expensed in year	<u>-596</u>		<u>-1101</u>	
Closing		430		532
		<u>4630</u>		<u>5632</u>
DEBTORS				
Trade Debtors		76		5060
Prepayments and accrued income		<u>22363</u>		<u>22133</u>
		<u>22439</u>		<u>27193</u>
SHORT TERM DEPOSITS				
Diocese of Rochester		15291		14221
Central Board of Finance		<u>58404</u>		<u>58640</u>
		<u>73695</u>		<u>72861</u>
CASH AT BANKS AND IN HAND				
Short Term Deposit		1012		1011
Current and Cash		<u>34284</u>		<u>33579</u>
		<u>35296</u>		<u>34590</u>
LIABILITIES: Amounts Falling Due Within One Year				
Accruals for grants payable		15904		13322
Accruals and deferred income		611		1809
Other creditors		<u>8337</u>		<u>10719</u>
		<u>24852</u>		<u>25850</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER
2020(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 Kondo, 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 31.12.19 was £187,046. 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 2020 (Continued)

SUMMARY OF MOVEMENTS ON ALL FUNDS FOR YEAR TO 31st DECEMBER 2020

BALANCE 1 Jan 20		INCOME	EXPENSES	TRANSFERS /GAINS	BALANCE 31 Dec 20
£	GENERAL FUNDS	£	£	£	£
35253	Parochial	172638	166715	-5752	35424
9381	Church Halls	20094	60553	31625	547
6158	Children and Youth	2034	2430	0	5762
<u>50792</u>	Totals for General Funds	<u>194766</u>	<u>229698</u>	<u>25873</u>	<u>41733</u>
	DESIGNATED FUNDS				
18732	Church Maintenance Reserve	20	0	0	18752
13392	Diocesan Church Repair	1321	1560	0	13153
1754	Halls Maintenance Reserve	4	0	2000	3758
5390	Church Halls Repair Fund	15	0	1020	6425
5000	Properties Upkeep Fund	0	0	0	5000
231202	Fixed Assets Reserve	0	0	-17972	213230
4586	Mission Opportunity Fund	0	2000	2643	5229
<u>280056</u>	Totals for Designated Funds	<u>1360</u>	<u>3560</u>	<u>-12309</u>	<u>265547</u>
	RESTRICTED FUNDS				
6918	Fair Trade Shop	19642	13868	0	12692
6293	Bereko Fund	5213	10877	2643	3272
569	Acts 2	0	375	0	194
1000	Ashburnham	0	0	0	1000
<u>14780</u>	Totals for Restricted Funds	<u>24855</u>	<u>25120</u>	<u>2643</u>	<u>17158</u>
795720	REVALUATION RESERVE	0	0	-5481	790239
<u>1141348</u>	TOTALS FOR ALL FUNDS	<u>220981</u>	<u>258378</u>	<u>10726</u>	<u>1114677</u>

The transfers were as follows:-

- Enabling church activities and donations in the year:-
 - £6,000 from Parochial to Church Halls
 - £2,643 from Parochial to Mission Opportunity Fund
 - £2,643 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:-
 - £5,534 Fixed Assets to Parochial
 - £12,438 Fixed Assets to Halls
 - £16,207 Revaluation to Halls
- Gain on Revaluation:-
- £10,726 Church Halls

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2020 (Continued)

ANALYSIS OF NET ASSETS BY FUND AS AT 31st DECEMBER 2020

	General	Designated	Restricted	Revaluation	TOTAL 2020	TOTAL 2019
	£	£	£	£	£	£
Fixed Assets	<u>0</u>	<u>213230</u>	<u>0</u>	<u>790239</u>	<u>1003469</u>	<u>1026922</u>
Current Assets						
Stocks	430	0	4200	0	4630	5632
Debtors / prepayments	21860	0	579	0	22439	27193
Deposits	31041	38500	4154	0	73695	72861
Bank Accounts and Cash	<u>6166</u>	<u>13817</u>	<u>15313</u>	<u>0</u>	<u>35296</u>	<u>34590</u>
	59497	52317	24246		136060	140276
Liabilities						
Amounts Falling Due Within One Year	17764	0	7088	0	24852	25850
Fund Balances 2020	41733	265547	17158	790239	1114677	1141348
Fund Balances 2019	50792	280056	14780	795720		1141348

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

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

	Unrestricted Funds General	Designated	Restricted Income Funds	Revaluation	TOTAL Funds 2019	TOTAL Funds 2018
	£	£	£	£	£	£
Income and endowments from:						
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
Total	223729	47	18350	0	242126	263649
Expenditure on:						
Raising Funds	110	0	12383	0	12493	12590
Charitable Activities	259893	5040	6023	0	270956	298487
Total	260003	5040	18406	0	283449	311077
Net income/(expenditure)	-36274	-4993	-56	0	-41323	-47428
Transfers between funds	24498	-10505	2068	-16061	0	0
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets for the Charity's own use	0	0	0	45658	45658	25095
Net movement in funds	-11776	-15498	2012	29597	4335	-22333
Reconciliation of funds:						
Total funds brought forward	62568	295554	12768	766123	1137013	1159346
Total funds carried forward	50792	280056	14780	795720	1141348	1137013