

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

**REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER
2021**

Report of the Trustees for the year ended 31 December 2021

The trustees, who are the members of the Church Council, present their annual report and accounts for the year ended 31 December 2021. 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. Aim and Purpose

The Church Council has the responsibility of co-operating with the incumbent, the Reverend Canon Bryan Knapp, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The Church Council is also specifically responsible for the maintenance of the Church Complex of St Andrew's.

2. 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 responsibility is to share the Good News of God's love with the community we serve.

The trustees are committed to enabling as many people as possible to worship at our church and to become part of our parish community at St Andrew's.

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.

We encourage people to live out their faith as part of our parish community through

- worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus;
- providing pastoral care for members;

- running organised and informal activities for church members, families, young people and children and
- supporting missionary and outreach work both overseas and in the UK.

When planning our activities for the year, including setting the grant-making policy, the incumbent and the trustees have referred to the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

They have 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 5), and which the trustees considered to be a public benefit.

3. St Andrew's Church Centre Complex- Public Benefit

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

4.1 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 10 percent of our annual voluntary income. The 10 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 the vast majority 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 2021, it was decided to set aside a further £1,381 to top up the sum put aside in 2020 for the refurbishment and upgrade of the shop premises, as further works remain to be carried out in 2022 as part of a two-year programme. The total held for this purpose at the end of the year was £3,000.

In addition, a sum of £500 was left in reserves to meet the anticipated cost of stock write-downs in 2022.

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 2021, and the recipient organisations, appear on page 14 of the Financial Statements.

4.2 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.

4.3 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. 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.

Overview

Living with the Covid-19 Pandemic

“Consider it pure joy, my brothers, whenever you face trials of many kinds, because you know that the testing of your faith develops perseverance.” (James 1:2-3).

“(Love) always protects, always trusts, always hopes, always perseveres.” (1 Corinthians 13: 7).

“You need to persevere so that when you have done the will of God, you will receive what he has promised.” (Hebrews 10: 36).

Suffering is a reality for everyone, including Christians. No one is exempt. The devastating effects of the pandemic during the past twenty months have borne this out.

Perseverance – not giving up - is an essential part of our Christian faith. God wants us to persevere no matter what happens. For the second successive year, we have had to learn how to overcome the challenges, obstacles, difficulties and trials which we as a church family faced, directly and indirectly, as a result of the impact of the Covid pandemic.

In the midst of the rapidly rising number of Covid cases during the first half of 2021, our individual and collective faith motivated us to persevere, no matter what we faced.

As trustees, we want to tell our story of how as a church we have adapted to living with Covid. In particular, the actions we took to keep the church witness alive within the wider community, to support those members who understandably felt isolated and cut-off from human contact, to reassure those who feared the worse for themselves and for their families, and to draw near to those who had no one to turn to for comfort and communication during the lengthy lockdowns.

As a charity operating for the public benefit, we take seriously our duty to protect our members, our hall hirers and users, and the public who visit the premises to worship, and to shop. Protecting people and keeping them safe has been a hallmark of our approach.

Our Stories in 2021

Ours is a story of

- Perseverance- keeping going despite the obstacles.
- Providing Pastoral support to keep morale up.
- Planning for ways to keep all those who used our premises safe on reopening.
- Preparing for the inevitable influx of newcomers into Paddock Wood, some of whom have started to attend our church, in search of friendship and fellowship.

Perseverance

This was the biggest challenge we faced when the year began.

As January the 1st came, Kent was already in Tier 4 of the Government's Covid measures. We had for the first time in our history at St Andrew's had to cancel our physical Christmas services. It was sadly clear that the rest of the country was seeing an increase in numbers of infection, and so on the 6th January England went into its 3rd lockdown.

From having had a good reopening after the first lockdown in 2020 we went back to online services and held our Lent course via Zoom. This later event certainly had a great up take but as is usual with modern technology there were some initial gremlins! The video format of services allowed once again the opportunity to record some interviews with people and to receive reports from mission partners, an aspect we have carried on into some of our 10.30am services.

During lockdown 3 we also managed to continue to meet the majority of our commitments as a Church Council, in our school's work, to home group members, and with the occasional social event. Sharon also ran a successful Alpha course on Zoom and this has certainly given us ideas to follow up for those not able to come out of an evening.

In truth everything took much longer to prepare and deliver and I am grateful to all those who helped support and deliver everything from weekly prayers through to our online services and so much more. We must at this point thank John Dean for his support in helping put together these online services, for his patience and concern to make it 'right on the night' and his professionalism.

With an eye on the future and the releasing of lockdown, meetings were continually regarding when to bring staff back from furlough, how we open up gradually to both hall users and church services, and how we would reassure members of the congregation that it was safe to return. Again a great amount of thanks must go to Rachel Smith who helped and guided us back at the various stages of change that occurred in 2021.

We were glad to set our sights on an Easter reopening which thankfully happened and through the season of perseverance, which brought tiredness and challenge, resurrection was experienced.

Pastoral Support

This area of the churches life was once again given high priority not only by those in leadership but generally by the whole congregation.

On a more formal basis the congregation had been divided into 2. groups with home group leaders look after those they would normally have supported. Whilst the remaining 120 members divided into groups with a named person who would make contact from time to time. However, we are also aware that many from the congregation supported friends and neighbours and lived out their Christian calling in very practical ways.

We were also conscious of those who had kindly agreed to go on furlough (our paid staff), and Line managers and the Vicar reached out to them from time to time to reassure them they had not been forgotten, and to give some focus to the conversation around potential return dates.

The Steering group met on a weekly basis to review the ministry of St Andrew's and where possible to guide and support care directed to individuals. Prayer was also an important part of the weekly meeting and we experience some real encouragements and answers to those prayers.

Some of this work still continues especially focused on those who we have not seen return to the congregation in worship. During the last two years lives have changed health wise, for some increased anxiety, and for others the needs to be transported to church have increased. Whilst we do our best to respond to some of this, 'human resources' at this end has also decreased. This has then had a knock on effect where our Home Communion numbers has increased during 2020.

Finally, pastoral support was also offered by our church through the continued support of The Community Storehouse and the Christmas lunches – again delivered to households. A new enterprise supporting families during school holidays called FEAST was also started in the summer, and this is currently in a pilot phase before we fully commit to it.

Planning

For much of the last two years, time has been spent planning, risk assessing, listening to people working through a list of restrictions and guidelines in addition to planning for services and to keep the life of St Andrew's going. We have all had to be aware of what has or hasn't been allowed, what safeguards to put into place, and to read what the general public wish to see. Throughout this time the congregation has regularly been informed of changes that have needed to be made via letter, or email.

We have taken as our central concern the desire to keep all safe and to ask people to remember it is not just ourselves but others with hidden needs or concerns. This it was felt was the right appropriate Christian response to take, think not only of ourselves, but of others.

Due to the Covid restriction our halls in particular suffered financially. A great deal of effort was put into looking out for the interest of the hall users, both in pastoral care and support. Phone calls during lockdown, working with them for a potential opening, moving hall usage around to maximise use and numbers. New Terms and Conditions were written to reflect each stage and post lockdown scenario.

Our usual practice of planning for a year ahead has not happened due to the uncertainty and so general planning of events, services etc. have been taken quarterly. However, that does not mean that we have not been keeping our eyes on the future!

Preparing for expected changes in Paddock Wood

Coming out of lockdown and opening to physical events has seen a number of surprises and encouragements.

We changed the times of our services from 8.00am to 9.00am and 10.00am to 10.30am. The first of these services has seen a great increase in attendance, maybe in part at the cost of the 10.30am service, but it has been good to see this service valued. Our 10.30am remains our main service and it is to this service that we have seen the majority of newcomers attending. In September we held a newcomers tea and fourteen people were in attendance. Since then we have seen another six people attend in 2021. Some come with a faith ready formed, others are searching, but we look forward to encouraging them all to make St Andrew's their spiritual home and to journey with us.

To help those new to the church and our existing members get to know each other we have during our services been running 'This Time Tomorrow', an opportunity for people to share testimonies about themselves and let people know who each other are.

We have continued to reach out to the new housing development in Paddock Wood (Mascalls Grange) and have door knocked at the times of major festivals, offering invites to services. At Christmas we held an ecumenical carol singing evening with mulled wine and nibbles which despite the weather went down well. With the new development near Foalhurst Wood starting to be occupied we will reach out to these homes in Easter 2022 and will need to start reaching out to those on Church Farm later this year.

Our 2021 Lent appeal was to support our ACTS 2 Fund which was set up some 13 years ago by a former curate. This fund has helped and supported individuals in financial need with a one off gift. With new monies this year we were able to help one or two people who had been drawn to our attention, and the congregation also responded with help in other ways.

Finally the development of individuals gifts and talents has also been worked on in some quarters. During the summer three members of the congregation embarked on Hearing God's Word, Teaching God's Word a course developed by Rochester Diocese to train people in becoming occasional preachers. Sue Chalkley, Peter Hammerton and Matthew Watts undertook this course and in the beginning of 2022 it is hoped we will hear them preach their first sermon at St Andrew's. We are also exploring with a member of the clergy the possibility of him having Permission to Officiate at St Andrew's granted by the Bishop which we hope will be in 2022.

What people are saying about St Andrew's.....

"It took a while for me to muster up the courage and confidence to walk into a new community, not knowing anyone and as a single mum. All I can say is that I am so glad I did, I have made friends, I benefit from a sense of belonging and my children have been welcomed with open arms into a Sunday school and messy church meeting that they genuinely look forward to attending.

I feel peace, belonging and a true feeling of contentment being a part of St Andrews and the community spirit it offers. I am still learning and developing as part of a Christianity community but what I have learnt so far has been uplifting and I have definitely applied the teachings to my everyday life." **Sarah**

Ecumenical Relationships

Sadly due to Covid we did not have the opportunity to meet up either as a leadership team or as congregations during 2021. Furthermore Father Tesafamichael left St Justus for a new appointment and was replaced by Father Saju Thomas who again looks after Paddock Wood and Tonbridge Roman Catholic churches. We have already met twice and had shared lunches together and have been working on the Week of Prayer for Christian Unity 2022 service. Already there feels a positive feel to the relationship and we hope it will grow and develop.

In 2021 Paddock Wood Baptist Church left the Primary school which they had been using for a base and came to hire one of our halls on a Sunday evening. This we understand has worked well for them and we have enjoyed two open air services with them and more recently a Christmas Day service at which their Pastor Steve Collingwood preached.

Alpha

8 of us met weekly via Zoom between June and Nov '21 (with a break in August!). Some came from St Andrews and also Tonbridge Methodist Church, one from Edinburgh and one from Peterborough! It was so good to share together about the Christian faith- to explore and to ask questions. The weekly videos were engaging and helped us reflect on our own thinking. I admired the honesty and the friendships that developed in the group- Zoom was no barrier! Alpha will be back from April 2022 for those who would like to explore their faith or who would like to find out more about the Christian faith.

Community Engagement and Outreach Team

This year we have continued to engage with Mascalls Grange new housing development- crosses of many varieties were delivered at Easter with some good conversations and a welcome to those new to the area. At Christmas we held community carols on the estate with mince pies and mulled wine. Our youth and children's team have engaged the community in many activities and events. A fish and chip supper and quiz was held for Harvest this year. We had a welcome tea for those new to St Andrews. Christmas day lunches were delivered too thanks to a great team! One of our members trained to be a Coach with Transforming Lives for Good- dedicating time to engage with a child from Paddock Wood Primary Academy (more needed!). We also began FEAST lunches (Families Eating And Sharing Together)- meals and activities for families on low income/who value it in the school holidays which we hope to continue. The 'Follow the star' and Fairtrade stall at the Lights Up event saw many conversations and connections with the whole of the community. Community Engagement involves us all and this is a snapshot! I know so many of you are involved in the community in so many ways! If you would like to join the planning team for one or two events or if you have any ideas, please do let Sharon know. Thank you.

What people are saying about St Andrew's....

Our first encounter from St Andrews was a handmade Angel at Christmas. We were delighted to receive a knock and some information about the Church. We were delighted with the warm welcome from the Church and the interest in ensuring our son has access to Biblical materials, arts and crafts. May God continue to bless St Andrews as it continues to shine its light in our rural town of Paddock Wood." Reni and Wilfred

Home Groups

9 homegroups have continued to either meet in person when restrictions have allowed, or via Zoom during 2021 to offer one another support and to engage in their discipleship together. One group's season to meet came to an end for various reasons, a couple of members amalgamated in to another group. Two have had changes in leaders. Material has been varied and some have made use of the Homegroups website which provides some good resources. Homegroups were involved with the Fruitfulness on the frontline series during Lent, and some with Worship in the Waiting, the Advent group that ran on Weds afternoons (in person) and

evenings (zoom).

We hope to profile homegroups soon and see if others would like to be part of a group. Please do let Sharon know if you would like to join a group or if you can offer to host and lead a homegroup with support.

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. Rev John (Otford and Superintendent), Rev Dermot (Sevenoaks), Rev Helen (Tunbridge Wells) and I are also blessed by the role work of lay people both at St Andrew's 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 and the refurbishment of the hall and kitchen at United Emmanuel, Tunbridge Wells, alongside many outreach activities and events throughout the circuit.

Connexionally, there is a focus on the Methodist Way of Life which is a tool for discipleship and mission. The Conference of 2021 voted in favour of the recommendations of the God in love unites us report, with Church Councils being able to vote as to whether they will authorise their premises for same sex marriages.

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).

In 2021 a large number of people updated their Basic and Foundation training to equip them to recognise the signs of abuse and to know how to handle such disclosures in both young people and vulnerable adults. Some DBS checks were carried out, and reporting of worries raised by the congregation or leadership team were followed up with the Diocesan Safeguarding lead and where appropriate Kent Police. Church Council were bi monthly updated, in a confidential manner, by the Parish Safeguarding Officers on changes, updates and actions taken. We also held a Safeguarding Sunday in which the importance of this work was highlighted, with the emphasis on the need to make safeguarding an integral part of the culture of St Andrew's.

Bereko Committee Report

Our companionship link with Bereko continues in good heart despite the pandemic, mainly thanks to WhatsApp! We send and receive a good flow of prayer requests, news, pictures and videos.

The Bereko Community Partnership now includes a representative from St Justus, which is wonderful as we are always made so welcome by the Roman Catholic sisters when we stay in Bereko.

Mascalls Academy is very active in its fundraising and awareness raising activities. Their vice principal will be joining our next visit with a view to taking students the next time. During the year, they raised approximately £1,500 for Bereko.

Paddock Wood Primary Academy send two lovely pictures to the Primary Schools in Bereko at Christmas time showing the children holding up letters that spelled Happy Christmas in English and in Swahili.

We are grateful to Paddock Wood Town Council for funding the annual cost of the Bereko website (£316) www.bereko.co.uk.

The Bereko pastor, Rev Richard Suki, was made a Canon last year and also moved on to another parish and deanery (he will be Area Dean there too). He is now living in a very dry

part of the Diocese and he and Eva have returned to living in a basic mud brick home with no running water or electricity. The good news though is that their parish, Maziwa, is already linked to St Peter's Pembury and St Peter's has plans to support them in the way that we were able to in Bereko. We gave Richard a leaving gift of £400 comprising personal contributions and £100 from Church funds. He used the money to buy roofing sheets for his retirement house at Chemba.

The new pastor at Bereko is Rev Julius Kaka, previously sub dean at Kondoa Cathedral. He is now acclimatising to village life, living on a lower income and within a very Islamic community. His wife is Molleli and we look forward to meeting them both and their family when we are next able to visit. In the meantime, Julius is very good on WhatsApp, just a Richard was.

We have sent funds for Julius' annual salary (£650) and also £350 for the parish share to the Diocese.

The Bereko Garden Group has been doing really well, growing tomatoes, onions, peppers, papaya, bananas, cucumbers and beans. They have already set up two demonstration plots to share their knowledge, one on the other side of the village and the other in a nearby village. They are very good at sending pictures and videos of the crops which are always impressive – they are so healthy. We funded a study trip for them to learn about chicken husbandry during the year, at their request, and are waiting to hear whether this has stimulated any ideas for the community.

Awareness raising was necessarily limited again during the year but we did have a presence within the church stand at the Paddock Wood Carnival, and we ran a sponge station at the Paddock Wood half marathon in the autumn, which was great fun.

The Bereko church family is very keen to make more palm crosses but we have had to ask them to pause production until we can find a way to bring them back to the UK - and until we have sold our existing stock of 2,000. Lockdown came at the wrong time in 2020 for palm cross sales!

We do not yet have any plans to visit, although we are keen to as soon as it is safe to do so.

Other Areas of St Andrew's work and witness

Detailed reports of the specific activities, achievements and performance in other areas of the church's work, may be found in the separate booklet, which does not form part of the TAR . These areas include:

- Children, Family and Youthwork
- Home Groups
- Community Engagement and Outreach
- Deanery Synod
- Fair Trade Shop

- Mission partners Support Group, including the Mission Opportunity Fund
- Pastoral

6. Financial review

The adverse effect of the Coronavirus restrictions meant that Income from Charitable and Trading Activities was again considerably down on earlier years. This has been partially offset by the receipt of Furlough and other Government Grants.

The net result for the year, before revaluation of the Halls complex, is an overall deficit of £31,475 (2020 £37,397) of which £33,243 (2020 £34,179) was the charge for Depreciation of the Halls and equipment. The balance of free reserves is now reduced to £37,338, which is well below the amount the Trustees consider should be retained for working capital.

It is, of course, hoped that for the current year, the Halls will be able to operate more normally and for this reason, a break-even position is budgeted. However, for the Church's operations there needs to be a significant increase in income to avoid a further drain on our reserves.

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.

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 distribute virtually all of its surplus for the year as grants to charities, after providing for a level of reserves equivalent to three months' normal expenditure, including a contingency margin of 10%. Based on 2021's outturn, this level is £4,000.

Separately, and in addition to the above working capital need, an amount of £3,881 was spent during 2021 on refurbishing and upgrading the fixtures in the shop out of the £5,500 set aside as reserves in 2020 to meet this expense. The expenditure of £3,881 was incurred in the first year of a two-year upgrade plan, towards which it was decided to set aside a further sum of £1,380 to meet planned expenditure in 2022. The total set aside as reserves for this purpose was £3,000 at the end of 2021.

In addition, funds amounting to £3,000 which were considered surplus to the shop's working capital requirements, were transferred to the Acts2 Fund and the Bereko Fund (both

restricted). This redeployment meant that the shop's reserves at the end of 2021 were reduced further, in keeping with the policy outlined above.

7. Governance Issues

Church Committees

Church Council continued to exercise 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 committee chairs were asked in November 2021 by Carl Warren (the trustee responsible for governance and risk assurance matters) to identify the major risks they faced, and to review the measures they had in place for actively monitoring, managing and mitigating the risks arising in their area of operations. The committees were asked to reassure themselves that they had plans in place to effectively deal with all identifiable risks.

It was left to committee chairs to report to the Council, on an exceptional basis, any risks which they felt were necessary to draw to the Council's attention.

Despite the closure of the church complex for part of 2021 as a result of lockdown restrictions in England, 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.

8. People

8.1 Staff

Furlough Periods

In order to reduce costs as much as possible and to take advantage of the Government Furlough Scheme, the hours worked by Steve Talmage, our Operations Manager, were reduced as much as was practicable for the months January to August. Anne Dunn, our cleaner was on reduced hours from January to April and Tatyana Angelova, our Organist and Choir Leader, was on full furlough from January to August

We are indebted to our paid staff who have shown great flexibility and resilience during this last two years as we have tried to juggle the needs of the church and the reality of making ends meet. Some work was generously carried out by existing staff members, whilst others were monitored by volunteers. A very big thank you for all your support and giving.

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

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.

8.2 HR Committee

The Human Resources (HR) Committee were actively involved in staff matters during the year.

The HR Committee advised on the furloughing of staff and ensured that the staff affected were kept abreast of developments through regular contact with their line manager.

In July, at the Vicar's request, the committee carried out a major review of the pay of both the Youth Worker (Sarah Woodcock) and the Children and Families Worker (Hanna Rosser). Its report and recommendations were accepted by the Council.

Staff performance reviews were all completed on time. The HR Committee independently reviewed all the performance reports and concluded that the assessments were a fair reflection of the high standard of performances reported on.

The Committee was pleased to confirm from this review that the recommendation of the Finance Committee for pay increases for all staff for 2022 was justified.

8.3 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.

Here, mention should be made of the contribution of one member in particular- Rachel Smith, whose knowledge of infection control has been invaluable in keeping everyone using the premises safe. Rachel continues to be our lead for assessing risks, overseeing safety measures and ensuring compliance with all government regulations.

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. For instance, the Mission Partners Support Team, which has been so effective for decades, is now short of two permanent members. 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.

We are working on ways to involve some of the new members of the congregation, but family and work responsibilities continue to be factors limiting the extent to which they are willing to commit the necessary time for involvement in church activities.

9. Plans for future periods

Due to the uncertainty of the last two years we have not made long term plans for anything. However, with a greater degree of confidence in the air this forthcoming year will be about getting things back on track, renewing our vision and checking in on some of the challenges.

1. In May of 2022 Church Council will start looking to write a **Church Development Plan** for the next three years. Supported by a Methodist colleague from the Circuit we will look at what God is doing with us and reflect with other stakeholders.
2. With the increase of **new housing in the parish** we need to build relationships with the residents on the sites at Foal Hurst Green (Badsell Rd) and The Burrows (Church Rd). Recent visits over the last 2-3 years have given a familiarity to us calling at Mascalls Grange (Green Lane) and a warm reception to events or publicity posted. Related to the increase of housing now built and being occupied will be the hope that the new Primary School can start to be built.
3. Since returning to physical services we have seen a **new influx of people** joining us for regular worship, which is very encouraging. This privilege requires us as a church to extend a warm and generous welcome to the newcomers and to help them integrate into the life of our church and where necessary to find and journey in their faith. This is work for us all, and is an urgent need, if we mean to keep them within the fellowship.
4. I know this is put in every year but in the next two years we will again see changes in the **leadership team of St Andrew's**. In 2023 we will say goodbye to Sharon as she moves to a new position within Methodism after 4 years with us. Will she be replaced with a 'like for like' is a question currently being asked within the Circuit as stipendiary ministers are becoming fewer. A similar challenge will also be felt within the Anglican Church and the reality is that within this Deanery a stipendiary place may have to be lost. Whilst this shouldn't affect St Andrew's, the likelihood of a new curate grows less and our wealth in Readers may see them being asked to support others around the Deanery a little more. We have been greatly encouraged by three new preachers / teachers joining the team, and we look forward to their development of the years to come.

10. 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 will be held in May.

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.

Work on furtherance of the Church's objectives and aims is carried out by a number of committees at the behest of the Church Council. These committees carry out detailed work and make recommendations to the Church Council for future action. During the year, the chair of each Committee makes a presentation to the Church Council on the work of their Committee and the issues and challenges facing them. However, this practice was temporarily suspended since March 2020, following the restrictions imposed by the government on face-to-face meetings because of Covid. The situation is being kept under regular review, and will be resumed when it is judged appropriate. Meanwhile, 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.

11. 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 2021, the names of the Trustees, their positions and the date their office expires, were:

Name	Role	Term ends/ed
The Rev Canon Bryan Knapp	Vicar - Joint Chair	(ex officio)
The Rev Sharon Lovelock	Methodist Minister - Joint Chair	(ex officio)
The Rev John Ritson	Methodist Superintendent	(ex officio)
Carol Barnet - Elected Member -	Methodist Steward / Warden	(March 2023)
Sue Chalkley - Elected Member -	Lay Chair	(March 2022)
Peter Crouch - Elected Member -	Treasurer	(March 2022)
David Farnham - Elected Member		(March 2023)
Linda Hobbs - Elected Member-	Deanery Synod Representative	(March 2022)
Ann Mervin - Elected Member		(March 2021)
Sheila Mutler – Elected Member		(March 2024)
Hanna Rosser -	Children and Families Worker	(ex officio)
Keith Rosser –	Co-opted Member	(March 2022)
Hilary Sutton -	Readers' Representative	(March 2021)
Jacky Taylor - Elected Member		(March 2024)
Carl Warren - Elected Member -	Church Council Secretary	(March 2024)
Sarah-Joy Woodcock -	Youth Worker	(ex officio)

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

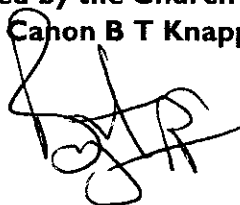
: Unity Trust Bank, Nine Brindleyplace, Birmingham B1 2HB

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 28 March 2022 and signed on their behalf by the Rev Canon B T Knapp (Joint Chair)

Signed:



Name: The Rev Canon B T KNAPP

Date: 28 March 2022

APPENDIX

I. 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

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 2021 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

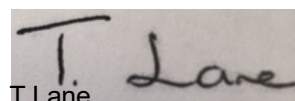
In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- 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.

31 March 2022

72 Commercial Road
Paddock Wood, Tonbridge, Kent



T Lane

Director in MN 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 2021

	Unrestricted Funds General	Designated	Restricted Income Funds	Revaluation	TOTAL Funds 2021	TOTAL Funds 2020
Notes on pages	12-13	5	6			
	£	£	£	£	£	£
Income and endowments from:						
Donations, Legacies and Grants	171497	0	15863	0	187360	183405
Charitable Activities	15595	0	0	0	15595	15608
Other Trading Activities	17930	0	13263	0	31193	21651
Investments	33	32	0	0	65	317
Total	205055	32	29126	0	234213	220981
Expenditure on:						
Raising Funds	106	0	12935	0	13041	6997
Charitable Activities	237682	3366	11599	0	252647	251381
Total	237788	3366	24534	0	265688	258378
Net income/(expenditure)	-32733	-3334	4592	0	-31475	-37397
Transfers between funds	28338	-11397	-4	-16937	0	0
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets for the Charity's own use	0	0	0	45605	45605	10726
Net movement in funds	-4395	-14731	4588	28668	14130	-26671
Reconciliation of funds:						
Total funds brought forward	41733	265547	17158	790239	1114677	1141348
Total funds carried forward	37338	250816	21746	818907	1128807	1114677

For Comparative figures for 2020 refer to Page 20

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

BALANCE SHEET AT 31st DECEMBER 2021

	Notes on pages	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	15	<u>1018220</u>	<u>1003469</u>
CURRENT ASSETS			
Stocks	15	4350	4630
Debtors	15	24158	22439
Short Term Deposits	15	73777	73695
Cash at Bank and in Hand	15	42621	35296
Total current assets		<u>144906</u>	<u>136060</u>
LIABILITIES			
Creditors: Amounts falling due within one year	15	<u>34319</u>	<u>24852</u>
NET CURRENT ASSETS		<u>110587</u>	<u>111208</u>
TOTAL NET ASSETS		<u>1128807</u>	<u>1114677</u>
FUNDS of the Charity	18-19		
Restricted income funds		21746	17158
Unrestricted Funds			
General Funds		37338	41733
Designated Funds		250816	265547
Revaluation Reserve		818907	790239
TOTAL FUNDS		<u>1128807</u>	<u>1114677</u>

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

Approved by the Church Council on 28th March 2022 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 2021

	2021 £	2020 £
Cash Flows from Operating Activities		
Net Income/(Expenditure) for the year	-31475	-37397
Adjustments for:		
Depreciation of fixed assets	33243	34179
Interest received	-65	-317
Decrease/(Increase) in Stocks	280	1002
Decrease/(Increase) in Debtors	-1719	4754
Increase/(Decrease) in Creditors	9467	-998
Net cash generated from operating activities	<u>9731</u>	<u>1223</u>
Cash flows from investing activities		
Purchase of equipment	-2389	0
Interest received	65	317
Net cash provided by(used in) investing activities	<u>-2324</u>	<u>317</u>
Net increase/(decrease) in cash and cash equivalents	<u>7407</u>	<u>1540</u>
Cash and cash equivalents at beginning of the year	108991	107451
Cash and cash equivalents at end of the year	<u><u>116398</u></u>	<u><u>108991</u></u>
Components of cash and cash equivalents:		
Short Term Deposits	73777	73695
Cash at Bank and in Hand	<u>42621</u>	<u>35296</u>
	<u><u>116398</u></u>	<u><u>108991</u></u>

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021 - DESIGNATED FUNDS AND REVALUATION RESERVE

	Maintenance and Repair Funds	Fixed Assets Reserve	Mission Opportunity Fund	TOTAL Designated Funds 2021	TOTAL Designated Funds 2020	Revaluation Reserve	
Notes on pages	12-13		12-13			2021	2020
	£	£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	0	0	0	0	0	0	0
Charitable Activities	0	0	0	0	1310	0	0
Other Trading Activities	0	0	0	0	0	0	0
Investments	32	0	0	32	50	0	0
Total	32	0	0	32	1360	0	0
Expenditure on:							
Raising Funds	0	0	0	0	0	0	0
Charitable Activities	550	0	2816	3366	3560	0	0
Total	550	0	2816	3366	3560	0	0
Net income/(expenditure)	-518	0	-2816	-3334	-2200	0	0
Transfers between funds	1020	-13917	1500	-11397	-12309	-16937	-16207
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets	0	0	0	0	0	45605	10726
Net movement in funds	502	-13917	-1316	-14731	-14509	28668	-5481
Reconciliation of funds:							
Total funds brought forward	47088	213230	5229	265547	280056	790239	795720
Total funds carried forward	47590	199313	3913	250816	265547	818907	790239

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021- RESTRICTED FUNDS

	Shop	Other Restricted Funds	TOTAL Restricted Funds 2021	TOTAL Restricted Funds 2020
Notes on pages	12-13	12-13		
Income and endowments from:	£	£	£	£
Donation, Legacies and Grants	10955	4908	15863	17105
Other Trading Activities	13200	63	13263	7735
Investments	0	0	0	15
Total	24155	4971	29126	24855
Expenditure on:				
Raising Funds	12935		12935	6892
Charitable Activities	8400	3199	11599	18228
Total	21335	3199	24534	25120
Net income/(expenditure)	2820	1772	4592	-265
Transfers between funds	-4792	4788	-4	2643
Net movement in funds	-1972	6560	4588	2378
Reconciliation of funds:				
Total funds brought forward	12692	4466	17158	14780
Total funds carried forward	10720	11026	21746	17158

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 2021

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 £10,955 (2020: £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. 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 2021.

(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 (31.12.21 36 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 2021 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 (36 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 2021

Income and Endowments from:	General	Designated	Restricted	Total 2021	Total 2020
	£	£	£	£	£
Donations, Legacies and Grants					
Gift Aid Donations	86461		2370	88831	88154
Income Tax Recovered	21876		333	22209	22038
Gift Aid Small Donations Scheme	1422			1422	1355
Regular giving not Gift-aided	17180			17180	16957
Collections (open plate)	1897			1897	2352
Contribution from Church Society	25579			25579	24337
Furlough Grant	13807			13807	8573
Business Support Grant	0		10955	10955	11906
Other Donations and Grants	3275		2205	5480	7733
Total	171497	0	15863	187360	183405
Charitable Activities					
Weddings and Funerals	1697			1697	2235
Coffee Shop	1436			1436	550
Solar Energy Cashback	3629			3629	4516
Halls	4613			4613	2720
Magazine sales and copying	1768			1768	3112
Children and Youth activities	2193			2193	791
Events	137			137	184
Other	122			122	1500
	15595	0	0	15595	15608
Other Trading Activities					
Hall Lettings and Church Hire	17930			17930	13916
Shop			13200	13200	7735
Sundry			63	63	0
	17930	0	13263	31193	21651
Investments					
Interest earned on monies on deposit	33	32		65	317
Total	205055	32	29126	234213	220981

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021(Continued)

Expenditure on:	General Designated		Restricted	Total 2021	Total 2020
	£	£	£	£	£
Raising Funds					
Stewardship costs	106			106	105
Shop			12935	12935	6892
	<u>106</u>	<u>0</u>	<u>12935</u>	<u>13041</u>	<u>6997</u>
Charitable Activities					
Missionary and Charitable Giving (Note (vii) page 14)	10011	2816	11499	24326	29134
Ministry Diocesan Parish Share	58340	0		58340	58340
Weald of Kent Methodist Circuit	14118	0		14118	13822
Ministry expenses Clergy	3727	0		3727	3398
Children and Youth Workers	41465	0		41465	38013
Running, Maintenance and Equipment costs	11636	550		12186	10616
Support Costs	10124	0	100	10224	9801
Management and Administration	19459	0		19459	19114
Governance costs	17	0		17	51
Halls	32042	0		32042	31910
Children and Youth	3449	0		3449	2431
Professional Fees	552	0		552	552
Events	96	0		96	20
Depreciation of Halls Complex	29000	0		29000	27750
Depreciation of Furniture and equipment	3646	0		3646	6429
	<u>237682</u>	<u>3366</u>	<u>11599</u>	<u>252647</u>	<u>251381</u>
Total Expenditure on Charitable Activities	<u>237788</u>	<u>3366</u>	<u>24534</u>	<u>265688</u>	<u>258378</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 | £80,184 | £75,872 |
| Pension Costs (Defined contribution scheme) | £3,473 | £3,247 |
| Social Security Costs | £1,367 | £2,343 |
- Details of trustees' remuneration were as follows:
- | | | | |
|---|---------------|---------|---------|
| Sarah Woodcock - engaged under a contract of employment : | Salary | £23,916 | £22,332 |
| | Pension Costs | £1,196 | £1,116 |
| Hanna Rosser - engaged under a contract of employment : | Salary | £15,552 | £13,620 |
| | Pension Costs | £778 | £681 |
- The average headcount during the year was 5 (2020: 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 | £3,473 | £3,247 |
|--|--------|--------|
- 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 | 14 | 39 |
| Costs of Annual Congregational Church Meeting | 3 | 13 |
| Independent Examiner's Fees for the examination of the accounts | 552 | 552 |
| | <u>£569</u> | <u>£604</u> |
- (v) Trustees' Expenses - including costs reimbursed and paid direct to third parties
- There were claims from two trustees (2020: 3) for reimbursement of travel and hospitality expenses incurred in furtherance of the charity's objectives amounting to £278 (2020: £236). 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 £17,750 (2020 £36,780).

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021(Continued)

	General	Designated	Restricted	Total 2021	Total 2020
(vii) Missionary and Charitable Giving					
Grants payable in furtherance of the Church's objectives	£	£	£	£	£
From General Funds					
Missionary					
Scripture Union (Hungary)	3288			3288	2643
Church Army	3288			3288	2643
Christians Abroad	3288			3288	2643
	<u>9864</u>			<u>9864</u>	<u>7929</u>
Small donations					
Rochester DBF- Church Support	0			0	1000
Institutions	147			147	75
	<u>147</u>			<u>147</u>	<u>1075</u>
	<u>10011</u>			<u>10011</u>	<u>9004</u>
From Mission Opportunity Fund					
Humanitarian Assistance					
Salvation Army Christmas Appeal		1000		1000	0
St Martins in the Fields Christmas Appeal		1000		1000	0
Indian Village		0		0	500
Hello World		0		0	250
Hospices of Hope		0		0	500
		<u>2000</u>		<u>2000</u>	<u>1250</u>
Missionary					
Wycliffe Bible Trust		0		0	500
Christians Abroad		500		500	0
Church Army		0		0	250
Other		316		316	0
		<u>816</u>		<u>816</u>	<u>750</u>
		<u>2816</u>		<u>2816</u>	<u>2000</u>
From Restricted Funds					
Shop					
Grants to Relief and Development Agencies					
Practical Action			845	845	800
HART (Humanitarian Aid Relief Trust)			845	845	800
Project Possible (formerly ROPE)			845	845	800
Tools for Self Reliance			845	845	800
Mission Aviation Fellowship			845	845	800
Shelterbox			675	675	0
			<u>4900</u>	<u>4900</u>	<u>4000</u>
Grants to Home Missions/other charities					
Bridge Trust			500	500	425
Community Store House			500	500	425
Fegans			500	500	425
Hospice in the Weald			500	500	425
Kenward Trust			500	500	425
Porchlight			500	500	425
Crossways			500	500	425
			<u>3500</u>	<u>3500</u>	<u>2975</u>
			<u>8400</u>	<u>8400</u>	<u>6975</u>
Bereko Fund					
Support for the Church			35	35	3150
Projects			2864	2864	7630
			<u>2899</u>	<u>2899</u>	<u>10780</u>
Acts 2					
Individuals			200	200	375
Total Missionary and Charitable Giving	<u>10011</u>	<u>2816</u>	<u>11499</u>	<u>24326</u>	<u>29134</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (Continued)

TANGIBLE FIXED ASSETS

	Freehold land and Buildings	Furniture and Equipment	Solar Panels	TOTAL
	£	£	£	£
Cost or Valuation				
At 1st January 2021	1368402	56214	27824	1452440
Revaluation	45605			45605
Additions during the year		2389		2389
At 31st December 2021	<u>1414007</u>	<u>58603</u>	<u>27824</u>	<u>1500434</u>
Depreciation				
At 1st January 2021	369150	51997	27824	448971
Charge for year	29000	4243		33243
At 31st December 2021	<u>398150</u>	<u>56240</u>	<u>27824</u>	<u>482214</u>
Net book value at				
31st December 2021	<u>1015857</u>	<u>2363</u>	<u>0</u>	<u>1018220</u>
31st December 2020	<u>999252</u>	<u>4217</u>	<u>0</u>	<u>1003469</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 2021 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:

Buildings - Church and Hall £5,395,000 (2020 £5,221,000)

Contents £186,500 (2020 £180,500)

(iii) The carrying amount that would have been recognised had the assets been carried under the cost model was £199,313 (2019 £213,232)

	2021 £	2021 £	2020 £	2020 £
STOCKS				
Other Trading Activities - Shop				
Opening	4200		5100	
Added in year	9408		6502	
Expensed in year	<u>-9518</u>		<u>-7402</u>	
Closing		4090		4200
Other- Cleaning Materials and Stationery				
Opening	430		532	
Added in year	1053		494	
Expensed in year	<u>-1223</u>		<u>-596</u>	
Closing		260		430
		<u>4350</u>		<u>4630</u>
DEBTORS				
Trade Debtors		2630		76
Prepayments and accrued income		<u>21528</u>		<u>22363</u>
		<u>24158</u>		<u>22439</u>
SHORT TERM DEPOSITS				
Diocese of Rochester		16342		15291
Central Board of Finance		<u>57435</u>		<u>58404</u>
		<u>73777</u>		<u>73695</u>
CASH AT BANKS AND IN HAND				
Short Term Deposit		1012		1012
Current and Cash		<u>41609</u>		<u>34284</u>
		<u>42621</u>		<u>35296</u>
LIABILITIES: Amounts Falling Due Within One Year				
Accruals for grants payable		21264		15904
Accruals and deferred income		2351		611
Other creditors		<u>10704</u>		<u>8337</u>
		<u>34319</u>		<u>24852</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021
(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 fifth 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 31.12.20 was £176,898. The amount released by the PWPHT trustees during 2021, 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 2021 (Continued)

SUMMARY OF MOVEMENTS ON ALL FUNDS FOR YEAR TO 31st DECEMBER 2021

BALANCE 1 Jan 21 £		INCOME £	EXPENSES £	TRANSFERS /GAINS £	BALANCE 31 Dec 21 £
	GENERAL FUNDS				
35424	Parochial	176008	172401	-7537	31494
547	Church Halls	26327	61937	35875	812
5762	Children and Youth	2720	3450		5032
<u>41733</u>	Totals for General Funds	<u>205055</u>	<u>237788</u>	<u>28338</u>	<u>37338</u>
	DESIGNATED FUNDS				
18752	Church Maintenance Reserve	12			18764
13153	Diocesan Church Repair	7			13160
3758	Halls Maintenance Reserve	3			3761
6425	Church Halls Repair Fund	10	550	1020	6905
5000	Properties Upkeep Fund				5000
213230	Fixed Assets Reserve			-13917	199313
5229	Mission Opportunity Fund		2816	1500	3913
<u>265547</u>	Totals for Designated Funds	<u>32</u>	<u>3366</u>	<u>-11397</u>	<u>250816</u>
	RESTRICTED FUNDS				
12692	Fair Trade Shop	24155	21335	-4792	10720
3272	Bereko Fund	516	2999	4788	5577
194	Acts 2	4455	200		4449
1000	Ashburnham				1000
<u>17158</u>	Totals for Restricted Funds	<u>29126</u>	<u>24534</u>	<u>-4</u>	<u>21746</u>
790239	REVALUATION RESERVE	0	0	28668	818907
<u>1114677</u>	TOTALS FOR ALL FUNDS	<u>234213</u>	<u>265688</u>	<u>45605</u>	<u>1128807</u>

The transfers were as follows:-

1. Enabling church activities and donations in the year:-

£7,000 from Parochial to Church Halls
£3,288 from Parochial to Bereko Fund
£1,500 Shop to Mission Opportunity Fund
£1,500 Shop to Bereko Fund

2. Setting aside funds for future repairs and maintenance and equipment to ensure sufficient funds are available to meet large expenditure items when necessary:-
£1,020 from Halls to Church Halls Repair Fund

3. 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:-

£2,751 Fixed Assets to Parochial
£12,958 Fixed Assets to Halls
£16,937 Revaluation to Halls
£1,792 Shop to Fixed Assets

Gain on Revaluation:-

£45,605 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 2021

	General	Designated	Restricted	Revaluation	TOTAL 2021	TOTAL 2020
	£	£	£	£	£	£
Fixed Assets	<u>0</u>	<u>199313</u>	<u></u>	<u>818907</u>	<u>1018220</u>	<u>1003469</u>
Current Assets						
Stocks	260		4090		4350	4630
Debtors / prepayments	24150		8		24158	22439
Deposits	29784	37551	6442		73777	73695
Bank Accounts and Cash	<u>6768</u>	<u>15952</u>	<u>19901</u>	<u></u>	<u>42621</u>	<u>35296</u>
	60962	53503	30441		144906	136060
Liabilities						
Amounts Falling Due Within One Year	23624	2000	8695		34319	24852
Fund Balances 2021	37338	250816	21746	818907	1128807	1114677
Fund Balances 2020	41733	265547	17158	790239		

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
	£	£	£	£	£	£
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