

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

**REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER
2024**

Report of the Trustees for the year ended 31 December 2024

The trustees, who are the members of the Church Council, present their annual report and accounts for the year ended 31 December 2024. 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 (Chair, until 31 March 2025) and the Methodist Minister The Rev Kirsty McGhee 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 whole 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 10% margin for contingencies). It was decided to release £328 from reserves to add to the total amount available to be distributed to charities as grants. The final amount distributable totalled £5,000 (2023 £5,000).

The Shop makes grants to charitable organisations based in the UK which are Christian in outlook and practice, and which promote sustainable livelihoods and development opportunities to marginalised peoples and communities in the UK and the rest of the world, having regard to the impact on the environmental and social impact of their activities.

Details of all grants made in 2024, and the recipient organisations, appear on page 14 of the Financial Statements.

4.2 Investment policy and objectives, including policy on social investment and programme-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 programme-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.

As trustees, we are committed to managing the resources of the charity in accordance with the highest principles and standards of stewardship, integrity and accountability, consistent with our obligations under charity law.

We regularly review our obligation to keep all vulnerable adults and children who visit or use our premises safe at all times. One of our trustees (Brian Banks) has

the lead responsibility for monitoring our performance as a church and, together with one of the Wardens (Felicity Lusted), for ensuring that everyone whose duties require them to be interact with others, receives essential safeguarding training.

Introduction

“So we are Christ’s ambassadors; God is making his appeal through us.”
(2 Cor 5: 11, 14, 18, 20)

We consider it a privilege to act as Christ’s ambassadors in this town, to represent him and to tell others of God's love and his wish for everyone to be reconciled to him through Christ. This is what motivates us.

As Christ’s ambassadors during the year under review, we

- welcomed newcomers into the fellowship of the church;
- went out into the community to visit members and non-members who are housebound, unwell, alone, bereaved, or who miss fellowship for one reason or another. This pastoral support is a vital part of our work in the town;
- joined in with, or led, community-based events such as the Carnival, Lights Up, Walk of Witness, Visits to newcomers on the new housing estates;
- continued to welcome more newcomers settling in Paddock Wood and offered hospitality;
- sponsored classes on various aspects of life in the UK for the benefit of members of the Hong Kong community who live locally and planned to celebrate Chinese New Year in February 2025;
- continued to provide material and financial support to the local Community Storehouse.

Detail

Pastoral Support

We attach prime importance to this integral and vital part of our role as ambassadors for Christ. Most people have returned since the end of Covid, although a smaller number of our congregation no longer attend due to older age or infirmity. This has meant that Bryan has had to make more home visits to offer Holy Communion.

During the year we conducted 20 funerals in the parish which included 6 members of our regular congregation. Whilst these are of course a great loss to their

immediate family, they also are a great loss to us the church family. Given the years of service which many of them gave in areas such as worship on a Sunday, the Governance of our church, serving on Church Council or its committees, their prayer and pastoral concern, or sharing in our communications, their deaths now leave a hole in the ministry of our church. We thank God for them all and for the way they shared their faith with us and others.

The Steering Group, set up as a point of support during Covid, to encourage members and others through prayers, monthly phone calls and visits, continued to meet weekly on Monday mornings. Bryan currently continues to lead the group. Finally, pastoral support was also offered by our church through providing support (including financial) to The Community Storehouse, both in helping weekly and through our Harvest gifts in September and weekly donations. We also hosted a Christmas lunch and afternoon tea in the church Hall for those from the parish and wider afield on their own. Gifts from a wide range of individuals and local shops have supported this venture over the years. Finally, the ACTS 2 Fund and Vicar's Discretionary Fund were also used to support people in their hour of need.

Missional Activities

We continued through the year to take the opportunity to establish further relationships with the three new and fast developing housing developments in Paddock Wood. Many more newcomers have taken up residence during the year. At Easter we distributed palm crosses to two of the new developments as we welcomed them to the community. At the time of writing, construction of new homes continues apace at each of the three developments, and plans have been published for public consultation to build another 770 homes on farmland adjoining Badsell Road, and 1,000 homes linked to the existing Burrows site.

During 2023 the Methodist Circuit of the Weald of Kent had agreed to support a Housing Missioner post from the sale of Southborough Methodist Church and the Diocese of Rochester has bid for funding with the Church Commissioners to support new housing development work. For a number of reasons, the sale of the Southborough property was not completed until early 2025. The position with regard to future funding for this post will be reviewed during 2025 by the parties involved.

Kent Chinese Christian Church

Our relationship with the Kent Chinese Christian Church (KCCC) grew and developed this year with two services a month currently being held in our church complex on Saturdays in which worship and fellowship are shared. During the year, a due diligence report, which also covered safeguarding issues, had found that the KCCC and their arrangements in place were in good order. In light of this, permission was granted by the Diocesan Bishop (as required by the church canons) for KCCC to use our church premises and, at the time of writing, a formal agreement between St Andrew's and the KCCC was signed. The next step will be to acquire a faculty from the Chancellor of the Diocese with us aiming for a 1st May start. We are all excited by this venture and hope it helps to grow the church.

Ecumenical Relationships

In 2024 the Baptist Church of Paddock Wood said goodbye to Steve Collingwood who had been the Pastor of their church and welcomed Jennifer Roberts. Steve had been a good friend to St Andrew's and a keen supporter of the outreach work we have done. Jennifer has shown similar enthusiasm, was co-lead at the Lent course with Kirsty and Bryan and supported the Walk of Witness and the carnival. Sadly, our relationship with St Justus has faltered, with the Father Tesafa Michael having now left and been succeeded by Father Phillips. Kirsty and Jennifer have made it a goal to engage with him in readiness for this year's Walk of Witness.

Weald of Kent Methodist Circuit

2024 saw John Ritson and Phil Staddon retire from the circuit, and our new Superintendent Jane Braund arrive. We also have a new Circuit Administrator, Nicola Martin, and a new triumvirate in charge of Safeguarding.

There has been a slight increase in membership across the churches in the circuit, which is brilliant news!

The District have said that they will start auditing Circuits to check up on our safeguarding, GDPR, EDI training etc. We are grateful to Brian Banks, Safeguarding Officer at St Andrew's, for keeping us going with the Anglican system!

We've had some staff away days and prayer times this year, renewing our vision and thinking about where God might be calling us to focus in the next few years. It has been a really lovely and spiritually deepening time.

The circuit meeting continues to pray for St Andrew's and the incredible opportunities that are opening up as the town gets larger. We hope God's guidance on how the Methodist circuit can best support mission here is being constantly listened to.

Looking ahead, more staff changes are on the horizon, with Dermot retiring in 2026 and Helen Warmington from the URC retiring in 2025. We will, however, welcome our new Deacon, Helen Cook, in September. She will be based at the East Peckham manse and will be looking at outreach into new communities.

Safeguarding

2024 has seen the need for refresher training, at both Basic and Foundation level. Two of each were delivered on site many chose to complete on line.

Some have renewed their Leadership training.

A revision of Standards now requires all employees and volunteers to complete the domestic abuse pathway.

One major incident during the Remembrance Day Service was handled by the police.

It is proposed that 2025 will see some awareness training.

Bereko Committee Report

Our companionship link with the parish of Bereko, Tanzania, is progressing well. This link has grown to include others in the Paddock Wood community and our activities are overseen by the Bereko Community Partnership. The BCP comprises representatives from the Town Council, Mascalls and Paddock Wood Primary Academies, ourselves and St Justus Roman Catholic church.

During 2024 we were able to continue our now usual range of awareness and fund-raising activities: water stand at the Paddock Wood half marathon, Paddock Wood carnival, soup lunch and the Bereko Quiz evening.

As before, we sold, at cost price, palm crosses made in Kikilo, a village in the Bereko parish, which provides an income source for the church family there.

We continue to support a wide range of projects that support the church and/or the community in Bereko. The Bereko Fund was used to fund projects totalling £5,844. These included the pastor's stipend (£650), a motorbike (£1,067) and support for six people with disabilities (£2,733).

We are looking forward to meeting our friends there in person when we visit Bereko in October 2025. Our visit group will be at least eight from St Andrews and the Paddock Wood community and will be led by Rev'd Kirsty McGhee.

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 this TAR. These areas include:

- People, Appointments and Governance
- Children, Family and Youth work
- Home Groups
- Community Engagement and Outreach
- Deanery Synod
- Fair Trade Shop
- Mission partners Support Group, including the Mission Opportunity Fund
- Pastoral
- Safeguarding
- Bereko Community Partnership

6. Financial review

In the General funds there was a small surplus of £1,139 for the year before taking into account the provisions for depreciation and the revaluation of the Halls Complex compared with a surplus of £9,684 for 2023. Overall in 2024, taking all the Funds into account, there was a small surplus of £191 before depreciation. For 2023 the comparative figure was a surplus of income over expenditure of £36,275. A big factor in this turnaround was the receipt of Grants for Restricted Funds in 2023 that were only partly spent in 2023 so in 2024 there was more expenditure as the balance of the Grants got used but less income.

The balance of free reserves now stands at £37,130 which remains below our aim of covering the equivalent of three months expenditure, £54,000. The Designated reserves, other than the Fixed Assets Reserve, total £24,312. These funds are mainly set aside to go towards the cost of future major repairs and maintenance.

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 £37,130. In reviewing its reserves requirement the trustees have decided that the charity needs to hold a level of free reserves equivalent to approximately three months' running costs (£54,000), 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 sufficient resources to continue for the foreseeable future. The Trustees identified no material uncertainties which would mean that the Church would be unable to operate for the foreseeable future.

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 currently vested in the Finance and the Property and Fabric Committees.

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, where appropriate, to undergo formal Safeguarding Training.

Review of risks facing committees

The trustees confirm that they ensured that regular risk assessments were done whenever the buildings and facilities were used, and in relation to all outside activities under the aegis of the Church Council.

8. People Appointments and Governance Committee (PAGC)

8.1 Overview

Along with our many volunteers and our premises, our staff team is a much-valued resource in the day-to-day operations of our Church. We employed 3 persons full-time during the year. In addition, we reluctantly carried one vacancy for a full-time (or a part-time) Youth Worker throughout the year, despite attempts to recruit someone suitable. Church Council will continue to liaise with the Diocesan's Youth Adviser to find a way forward. The Council would like to thank Revd. Marian Trask for stepping into the breach temporarily to lead the youth work.

8.2 Staff

Operations Manager: We were pleased to appoint Siobhan MacKay as our Operations Manager in March following the resignation of Chris Dunn, who left for personal family reasons. Siobhan has quickly settled into the role and has proved to be an asset in managing the conflicting demands of this very busy post with its frequent tight deadlines.

Families Worker: We thank Hanna Rosser, our Families Worker, for the excellent job she did during the first half the year in continuing temporarily to oversee the youth work activities during that time. However, given the demands of her substantive role, she could no longer continue to retain responsibility for youth work as well. We will continue to keep this area of our work under active review.

The fact remains, however, that there is a national shortage of suitable youth workers.

8.3 Staff pay

The PAGC reviewed the reports on the monthly staff and were satisfied that performances were fairly assessed and fully met the requirements of the jobs. Accordingly, on this basis, the Committee had no hesitation in endorsing the Finance Committee's recommendation to Church Council of a pay rise of 3.5% for the Operations Manager and the Children's Worker. The Cleaner received 5% in accordance with the Real Living Wage, while the Organist's rate was increased by 5% in accordance with the Musicians Union scales. The pay rise for all staff was approved by Church Council at its January 2025 meeting.

8.4 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 continued to maintain appropriate infection control measures aimed at keeping everyone using the premises safe, whilst monitoring through empirical evidence rising infection rates locally. We notify the congregation when individuals report Covid symptoms having visited an activity or service. The controls in place are kept under regular review.

We are indebted to all the members 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.

8.5 The congregation

As is reported above, we experienced the death of 6 members in 2024, each long-standing members of our congregation who served faithfully and with love. It reminds us once again of the ageing profile of our congregation, and of the urgent need to find new, younger, members to replace our long-serving volunteers. We are working on ways to involve some of the new members of the congregation, but family and work responsibilities still continue to be factors limiting the extent

to which they are willing to commit the necessary time for involvement in church activities. This, sadly, is the picture across many other church congregations.

8.6. Vacancy Group

The Church Council has established a Vacancy Group to oversee and coordinate church activities on its behalf, during the lead in to and through our period of vacancy.

The membership comprises: Sue Chalkley (Chair), Carl Warren, Ken Hesse, Kevin Dunn, Felicity Lusted, Peter Hungerford-Welch, Kirsty McGhee and Siobhan MacKay.

The work of the group includes:

- Arrangements for Bryan's leaving.
- Arrangements for the vicarage – looking after the house and grounds, noting that the property will be sold and a new home in Paddock Wood purchased.
- Supporting the wardens as they manage church services and events and other activities.
- Recruitment: preparing the Parish Profile, establishing a budget for recruitment and supporting the Diocese in the recruitment process.
- Interview panel: Two members, Peter Hungerford Welch and Sue Chalkley, plus Rev Kirsty McGhee as Methodist Minister, will be on the interview panel with the Patron, Archdeacon and Area Dean. The process will be managed by the Archdeacon's office.
- Welcome and induction of new vicar
- Communications with the church family and wider.

9. The Future

From Bryan: Reflections on 16 years of Ministry in Paddock Wood

As I reflect over the last 16 years of ministry here at St Andrew's and a further 17 years in other parishes, how society, life and church has changed! As I step away to take early retirement I wish to give thanks for all your support, encouragement and the energy with which you live out your faith in so many different ways.

Thank you for welcoming a traveller into your midst and making Rachael and I feel like one of the family. I hope we leave as life-long friends, whose journeys we have had the privilege to share for just a short time. But in our new life, we hope to continue our journey in some other meaningful and rewarding way.

But what of the future?

1. Over the last 16 years we have witnessed a change in our community by welcoming many new homes and developments. Whilst of course there are challenges and sadness at losing land and ‘the village’ feel that was once Paddock Wood, change is inevitable. Yet from our sadness we should look to the blessings our community and church have received from newcomers living amongst us. Sunday by Sunday we are welcoming people who are dipping their feet into exploring the Christian faith or making us their spiritual home. From different heritages and experiences of life and worship, they have looked to St Andrew’s to become their spiritual home.

It has been a joy to welcome all those who have joined us and I hope we continue to offer an open door to all. Our church has become the richer for their worshipping with us and more reflective of the changes in society generally. My prayer is that we continue to encourage and build on the diversity of gifts God is giving to his church and to our town, and welcome it with enthusiasm.

Tom Wright speaking about how Paul understood Jesus’ vision for the world and the church as its model, believes it starts from understanding the true meaning of ‘justification by faith’: all those who believe in Jesus, rescued by his cross and resurrection and enlivened by his Spirit, are part of the new family. This was, and is central, not peripheral. The church was the original multicultural project, with Jesus as its only point of identity. It was known, and was for this reason seen, as both attractive and dangerous, as a worship-based, spiritually renewed, multi-ethnic, polychrome, mutually supportive, outward-facing, culturally creative, chastity-celebrating, socially responsible fictive (imagined, not yet realised) kinship group, gender-blind in leadership, generous to the poor and courageous in speaking up for the voiceless. Let’s pray we capture such a vision for our church and community.

2. As has already been mentioned, St Andrew’s plays a strategic role in the ministry the Diocese wishes to promote through the new housing developments. If the funding is forthcoming, this will secure a role for a new member of staff who will work solely on reaching out to those living in these new developments. However, this isn’t a one person task! It’s the role of every Christian to share their faith and encourage people to explore what a life with Jesus looks like. I remember one of our Methodist ministers describing St Andrew’s to me as a socially aware church. What they meant was that we are all too ready to respond when people are in financial or pastoral need. However, the reality is that all are in need when it comes to faith and salvation. Those opportunities we have to help support people in social need should

become our means to share something of the love and life Jesus wishes to give to all. This comes down to us growing in confidence of faith, to openly share and speak of our faith as much as we share so easily in our generosity of talents, gifts and stewardship.

In a recent article for the Bible Society on the growth of the Chinese churches in the UK the following was written. “Mission can seem to be something done by others somewhere else, but really it is all of our lived experience. Warmth, friendliness, openness, welcome, invitations, and yes, food, are ways in which these burgeoning Chinese congregations are, quite genuinely, connecting with other people from Hong Kong who are newly arrived in the UK”. I wonder what lesson we can learn from the growth of those we have welcomed among us?

3. As I look ahead, my prayer is that the foundations I have had the privilege to build upon will in time be built by you and future ministers, as you seek to make Christ’s kingdom on earth, as it is in heaven. This is a theme you have heard me say time and time again, but that is, I believe, our calling.

These foundations lie in:

- Holding fast to the teaching and the scriptures that we rely upon as the Word of God to guide and lead us. St Andrew’s has a rich heritage of being an ‘open evangelical church’ one which bases its life and inspiration on the Bible and the teaching of Jesus. The growing secular influences that are not only knocking at the door of our national churches, but which seem to be making them their home, are a threat to the distinctive nature and calling of the church, as it seeks to identify itself with the life of Christ. I believe people are looking for a different way of life and Jesus offers just that. However, we help no one if we offer what the world is already offering.
- Being authentic, vocal Christians in and amongst our friends, families and those who come seeking our support and help.
- Building a new Primary School with opportunities to be missional to parents and children.
- Developing further our links with the Kent Chinese Christian Church and stronger ecumenical links within the town.
- Continuing to reach out to people in pastoral need, offering the love and care of Jesus himself at the time of greatest need.

- Working with partners in our community as we bring that distinctive saltiness and light of our faith to the work we undertake together with our missional God.

Thank you and God's blessing.

Editor/ Council Secretary's Note on behalf of the Church Council

Bryan's ministry among us extended beyond the boundaries and walls of St Andrew's church. He actively made sure that St Andrew's was not only represented at community events, such as the PW Carnival and Lights Up, but he led congregation members in visiting residents moving into the new housing estates in Paddock Wood.

As Christians, it falls upon each of us to give voice to the voiceless, to help those less well-off than ourselves and to comfort the sick. Throughout his ministry here, Bryan has lived up to these precepts in an exemplary way. He planted seeds of hope and love, compassion and encouragement in the good soil which he seemed to have for all occasions. He was quick to be at the bedside of a church member when hospitalised, offering prayer and support, and always encouraged the rest of us to keep praying for the individual concerned. In the last year or two, he found himself ministering to more and more members in their homes as they became increasingly homebound.

Now, as he and Rachael leave us for pastures new, it falls to us as leaders and individuals to continue his work of caring for others so that they might have a chance to find faith and to grow and flourish. That is how Bryan's legacy will be honoured and, perhaps, I daresay, what he might hope to be remembered for.

The Church Council wishes Bryan and Rachael God's richest blessings for the next phase of their service in His name.

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 chair of the Church Council was shared between the Reverend Canon Knapp and the Reverend Lovelock until the latter's departure mid-year. 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 on Sunday 27 April 2025 .

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 2024, 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. This arrangement was suspended during Covid, but was resumed fully in 2022 following the end of Covid restrictions. 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 other charities or parties.

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 2024, the names of the Trustees, their positions and the date their office expires, were:

Name	Role	Term ends/ed
The Revd Canon Bryan Knapp	Anglican Vicar - Joint Chair	(ex officio)
The Revd John Ritson	Methodist Superintendent (ex officio. Retd. August 2024)	
The Revd. Jane Braund	Methodist Superintendent (ex officio: From Sept. 2024)	
The Revd Kirsty McGhee	Methodist Probationer Minister	(ex officio)
Kevin Dunn	Church Warden	(March 2027)
Felicity Lusted	Methodist Steward	(March 2025)
Ken Hesse	Church Warden	(March 2025)
Brian Banks	Deanery Synod Rep	(March 2026)
Linda Hobbs	Deanery Synod Rep	(March 2026)
Sue Chalkley	Ordinary Member / Lay Chair	(March 2027)
Peter Crouch	Ordinary Member / Treasurer	(March 2025)
Anita Fleming	Ordinary Member	(March 2025)
Hanna Rosser	Children & Families Worker	(ex officio)
Keith Rosser	Ordinary Member	(March 2026)
Jean Saggars	Ordinary Member	(March 2027)
Jacky Taylor	Ordinary Member	(March 2027)
Ron Taylor	Ordinary Member	(March 2026)
Carl Warren	Ordinary Member / Church Council Secretary	(March 2027)

Bankers: HSBC Bank, plc, 105 Mount Pleasant Road, Tunbridge Wells, Kent TN1 1QP
: Unity Trust Bank, Nine Brindley Place, Birmingham B1 2HB
Independent Examiner: T. Lane, Director in MN Jenks & Co Ltd, Chartered
Accountants, Commercial Road, Paddock Wood, Kent TN12 6DP
Operations Manager and Church Council Secretariat: Siobhan MacKay

Approved by the Church Council on 17 March 2025 and signed on their behalf by
Sue Chalkley (Chair)

Signed: 

Name: Sue Chalkley

Date: 17 March 2025

APPENDIX

1. 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 2024 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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.

T. Lane
Director in M N Jenks & Co Ltd.

25 March 2025
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 2024

	Unrestricted Funds		Restricted	Revaluation	TOTAL	TOTAL
	General	Designated	Income Funds		Funds	Funds
Notes on pages	12-13	5	6		2024	2023
	£	£	£	£	£	£
Income and endowments from:						
Donations, Legacies and Grants	160631	0	8512	0	169143	222043
Charitable Activities	31157	0	0	0	31157	31154
Other Trading Activities	30815	0	15822	0	46637	51239
Investments	1972	477	48	0	2497	3711
Total	224575	477	24382	0	249434	308147
Expenditure on:						
Raising Funds	80	0	12370	0	12450	11064
Charitable Activities	275378	500	12937	0	288815	308307
Total	275458	500	25307	0	301265	319371
Net income/(expenditure)	-50883	-23	-925	0	-51831	-11224
Transfers between funds	47224	-15586	-9184	-22454	0	0
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets for the Charity's own use	0	0	0	57137	57137	114274
Net movement in funds	-3659	-15609	-10109	34683	5306	103050
Reconciliation of funds:						
Total funds brought forward	40789	222284	36853	1043749	1343675	1240625
Total funds carried forward	37130	206675	26744	1078432	1348981	1343675

For Comparative figures for 2023 refer to Page 20

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

BALANCE SHEET AT 31st DECEMBER 2024

	Notes on pages	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	15	<u>1260795</u>	<u>1242718</u>
CURRENT ASSETS			
Stocks	15	4075	5080
Debtors	15	28089	22518
Short Term Deposits	15	57809	69335
Cash at Bank and in Hand	15	<u>23556</u>	<u>30464</u>
Total current assets		<u>113529</u>	<u>127397</u>
LIABILITIES			
Creditors: Amounts falling due within one year	15	<u>25343</u>	<u>26440</u>
NET CURRENT ASSETS		<u>88186</u>	<u>100957</u>
TOTAL NET ASSETS		<u>1348981</u>	<u>1343675</u>
FUNDS of the Charity	18-19		
Restricted income funds		26744	36853
Unrestricted Funds			
General Funds		37130	40789
Designated Funds		206675	222284
Revaluation Reserve		<u>1078432</u>	<u>1043749</u>
TOTAL FUNDS		<u>1348981</u>	<u>1343675</u>

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

Approved by the Church Council on 17th March 2025 and signed on its behalf by:



(Joint Chair)



Peter Crouch (Treasurer)

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024	2023 £
Cash Flows from Operating Activities		
Net Income/(Expenditure) for the year	-51831	-11224
Adjustments for:		
Depreciation of fixed assets	52620	47499
Interest received	-2497	-3711
Decrease/(Increase) in Stocks	1005	-760
Decrease/(Increase) in Debtors	-5571	5125
Increase/(Decrease) in Creditors	-1097	-1738
Net cash generated from operating activities	<u>-7371</u>	<u>35599</u>
Cash flows from investing activities		
Purchase of equipment	-13559	-40751
Interest received	2497	3711
Net cash provided by(used in) investing activities	<u>-11062</u>	<u>-37448</u>
Net increase/(decrease) in cash and cash equivalents	<u>-18433</u>	<u>-1849</u>
Cash and cash equivalents at beginning of the year	99799	101648
Cash and cash equivalents at end of the year	<u><u>81366</u></u>	<u><u>99799</u></u>
Components of cash and cash equivalents:		
Short Term Deposits	57809	69335
Cash at Bank and in Hand	<u>23556</u>	<u>30464</u>
	<u><u>81365</u></u>	<u><u>99799</u></u>

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2024 - DESIGNATED FUNDS AND REVALUATION RESERVE

	Maintenance and Repair Funds	Fixed Assets Reserve	Mission Opportunity Fund	TOTAL Designated Funds 2024	TOTAL Designated Funds 2023	Revaluation Reserve	
Notes on pages	12-13		12-13			2024	2023
	£	£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	0	0	0	0	0	0	0
Charitable Activities		0	0	0	150	0	0
Other Trading Activities	0	0	0	0	0	0	0
Investments	477	0	0	477	370	0	0
Total	477	0	0	477	520	0	0
Expenditure on:							
Raising Funds	0	0	0	0	0	0	0
Charitable Activities	0	0	500	500	30726	0	0
Total	0	0	500	500	30726	0	0
Net income/(expenditure)	477	0	-500	-23	-30206	0	0
Transfers between funds	1020	-16606		-15586	20619	-22454	-21443
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed	0	0	0	0	0	57137	114274
Net movement in funds	1497	-16606	-500	-15609	-9587	34683	92831
Reconciliation of funds:							
Total funds brought forward	19631	198969	3684	222284	231871	1043749	950918
Total funds carried forward	21128	182363	3184	206675	222284	1078432	1043749

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2024- RESTRICTED FUNDS

	Shop	Other	TOTAL	TOTAL
	Restricted	Restricted	Restricted	Restricted
	Funds	Funds	Funds	Funds
	2024	2023		
Notes on pages	12-13	12-13		
Income and endowments from:	£	£	£	£
Donation, Legacies and Grants	604	7908	8512	66417
Charitable Activities	0	0	0	293
Other Trading Activities	15822	0	15822	15479
Investments	20	28	48	38
Total	16446	7936	24382	82227
Expenditure on:				
Raising Funds	12370	0	12370	11006
Charitable Activities	5000	7937	12937	25209
Total	17370	7937	25307	36215
Net income/(expenditure)	-924	-1	-925	46012
Transfers between funds	597	-9781	-9184	-27612
Net movement in funds	-327	-9782	-10109	18400
Reconciliation of funds:				
Total funds brought forward	7554	29299	36853	18453
Total funds carried forward	7227	19517	26744	36853

Further breakdown of Restricted funds is shown on page 18

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 2024

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. 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.

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.

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 2024

(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 (31.12.24 33 years)
Furniture and Equipment	over 4 years
Solar Panels	over 10 years

:

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 2024 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 (33 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 2024

Income and Endowments from:	General	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Donations, Legacies and Grants					
Gift Aid Donations	88938		1135	90073	90596
Income Tax Recovered	22237		284	22521	22649
Gift Aid Small Donations Scheme	2000			2000	2385
Regular giving not Gift-aided	18620			18620	21822
Legacies	6000			6000	0
Collections (open plate)	5814			5814	4463
Contribution from Church Society	9514			9514	11149
Grants			6000	6000	60750
Other Donations and Grants	7508		1093	8601	8229
Total	<u>160631</u>	<u>0</u>	<u>8512</u>	<u>169143</u>	<u>222043</u>
Charitable Activities					
Weddings and Funerals	3052			3052	3463
Coffee Shop	2672			2672	2373
Solar Energy Cashback	5319			5319	5240
Halls	12656			12656	11785
Magazine sales and copying	2212			2212	3164
Children and Youth activities	4195			4195	3986
Events	286			286	434
Other	765			765	709
	<u>31157</u>	<u>0</u>	<u>0</u>	<u>31157</u>	<u>31154</u>
Other Trading Activities					
Hall Lettings and Church Hire	30815			30815	35760
Shop			15822	15822	15479
	<u>30815</u>	<u>0</u>	<u>15822</u>	<u>46637</u>	<u>51239</u>
Investments					
Interest earned on monies on deposit	1972	477	48	2497	3711
Total	<u>224575</u>	<u>477</u>	<u>24382</u>	<u>249434</u>	<u>308147</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024(Continued)

Expenditure on:	General	Designated	Restricted	Total 2024	Total 2023
	£	£	£	£	£
Raising Funds					
Stewardship costs	80			80	58
Shop			12370	12370	10409
	<u>80</u>	<u>0</u>	<u>12370</u>	<u>12450</u>	<u>10467</u>
Charitable Activities					
Missionary and Charitable Giving (Note (vii) page 14)	11334	500	11449	23283	27453
Ministry Diocesan Parish Share	60690			60690	60690
Weald of Kent Methodist Circuit	16540			16540	15415
Ministry expenses Clergy	4304			4304	3997
Children and Youth Workers	30724			30724	30306
Running, Maintenance and Equipment costs	14906		1488	16394	39263
Support Costs	14375			14375	15769
Management and Administration	21322			21322	21683
Governance costs	185			185	139
Halls	40528			40528	38818
Children and Youth	7740			7740	7009
Professional Fees	588			588	552
Events	120			120	311
Depreciation of Halls Complex	38445			38445	36714
Depreciation of Furniture and equipment	13577			13577	10785
	<u>275378</u>	<u>500</u>	<u>12937</u>	<u>288815</u>	<u>308904</u>
Total Expenditure on Charitable Activities	<u>275458</u>	<u>500</u>	<u>25307</u>	<u>301265</u>	<u>319371</u>

Notes:

- (i) During the year, the Church Council employed a cleaner, an operations manager, a Children and Families 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 | £71,844 | £74,954 |
| Pension Costs (Defined contribution scheme) | £1,840 | £3,104 |
| Social Security Costs | £881 | £1,663 |
- Details of trustees' remuneration were as follows:
- | | | | |
|---|---------------|---------|---------|
| Sarah Woodcock - engaged under a contract of employment : | Salary | £0 | £3,219 |
| | Pension Costs | £0 | £161 |
| Hanna Rosser - engaged under a contract of employment : | Salary | £28,395 | £25,626 |
| | Pension Costs | £1,420 | £1,281 |
- The average headcount during the year was 4 (2023: 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 | £1,840 | £3,104 |
|--|--------|--------|
- 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 | 158 | 131 |
| Costs of Annual Congregational Church Meeting | 27 | 8 |
| Independent Examiner's Fees for the examination of the accounts | 588 | 552 |
| | <u>£773</u> | <u>£691</u> |
- (v) Trustees' Expenses - including costs reimbursed and paid direct to third parties
- There were claims from two trustees (2023: 3) for reimbursement of travel and hospitality expenses incurred in furtherance of the charity's objectives amounting to £697 (2023: £324) 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 £25,654 (2023 £24,435).

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024(Continued)

	General	Designated	Restricted	Total 2024	Total 2023
(vii) Missionary and Charitable Giving					
Grants payable in furtherance of the Church's objectives	£	£	£	£	£
From General Funds					
Missionary					
Scripture Union (Hungary)	3778			3778	2904
Church Army	3778			3778	2904
Princess Basma Hospital	3778			3778	2904
	<u>11334</u>			<u>11334</u>	<u>8712</u>
Small donations					
Institutions	0			0	69
	<u>0</u>			<u>0</u>	<u>69</u>
	<u>11334</u>			<u>11334</u>	<u>8781</u>
From Mission Opportunity Fund					
Humanitarian Assistance					
DEC Turkey				0	1000
Jmeca				0	1000
RedCross				0	1000
		<u>0</u>		<u>0</u>	<u>3000</u>
Missionary					
Christian Aid				0	1000
C4GP		500		500	0
		<u>500</u>		<u>500</u>	<u>1000</u>
		<u>500</u>		<u>500</u>	<u>4000</u>
From Restricted Funds					
Shop					
Grants to Relief and Development Agencies					
Practical Action			625	625	450
HART (Humanitarian Aid Relief Trust)			0	0	450
Project Possible (formerly ROPE)			625	625	450
Tools for Self Reliance			625	625	450
Mission Aviation Fellowship			625	625	450
			<u>2500</u>	<u>2500</u>	<u>2250</u>
Grants to Home Missions/other charities					
Community Store House			625	625	800
Fegans			0	0	550
Hospice in the Weald			625	625	550
Kenward Trust			625	625	550
Porchlight			625	625	550
Crossways			0	0	550
			<u>2500</u>	<u>2500</u>	<u>3550</u>
			<u>5000</u>	<u>5000</u>	<u>5800</u>
Bereko Fund					
Support for the Church			3111	3111	3864
Projects			2734	2734	4808
			<u>5845</u>	<u>5845</u>	<u>8672</u>
Acts 2					
Individuals			604	604	200
Total Missionary and Charitable Giving	<u>11334</u>	<u>500</u>	<u>11449</u>	<u>23283</u>	<u>27453</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (Continued)

TANGIBLE FIXED ASSETS	Freehold land and Buildings	Furniture and Equipment	Solar Panels	TOTAL
	£	£	£	£
Cost or Valuation				
At 1st January 2024	1679772	99355	27824	1806951
Revaluation	57137			57137
Additions during the year		13559		13559
At 31st December 2024	<u>1736909</u>	<u>112914</u>	<u>27824</u>	<u>1877647</u>
Depreciation				
At 1st January 2024	468217	68192	27824	564233
Charge for year	38445	14174		52619
At 31st December 2024	<u>506662</u>	<u>82366</u>	<u>27824</u>	<u>616852</u>
Net book value at				
31st December 2024	<u>1230247</u>	<u>30548</u>	<u>0</u>	<u>1260795</u>
31st December 2023	<u>1211555</u>	<u>31163</u>	<u>0</u>	<u>1242718</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 2022 by the Council's insurers, Ecclesiastical Insurance Group plc.

(ii) On 29 September 2024 the Church Council's insurer, Ecclesiastical Insurance Group plc, valued the Consecrated buildings and halls complex as follows:

Buildings - Church and Hall	£6,627,000 (2023 £6,409,000)
Contents	£229,000 (2023 £221,500)

(iii) The carrying amount that would have been recognised had the assets been carried under the cost model was £182,362 (2023 £198,969)

	2024 £	2024 £	2023 £	2023 £
STOCKS				
Other Trading Activities - Shop				
Opening	4700		4000	
Added in year	10723		9459	
Expensed in year	-11623		-8759	
Closing		3800		4700
Other- Cleaning Materials				
Opening	380		320	
Added in year	1039		1283	
Expensed in year	-1144		-1223	
Closing		275		380
		<u>4075</u>		<u>5080</u>
DEBTORS				
Trade Debtors		4775		6089
Prepayments and accrued income		23314		16429
		<u>28089</u>		<u>22518</u>
SHORT TERM DEPOSITS				
Diocese of Rochester		15161		12843
Central Board of Finance		42648		56492
		<u>57809</u>		<u>69335</u>
CASH AT BANKS AND IN HAND				
Short Term Deposit		1049		1029
Current and Cash		22507		29435
		<u>23556</u>		<u>30464</u>
LIABILITIES: Amounts Falling Due Within One Year				
Accruals for grants payable		17369		20481
Accruals and deferred income		4550		2887
Other creditors		3424		3072
		<u>25343</u>		<u>26440</u>

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024
(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 the fixed assets.

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

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 Kondoa, Tanzania. The building was completed in 2011. Funds continue to be used in supporting the Ministry and Mission of the Parish and Community there.

Hong Kong Community Support Fund This is a grant from Local Government for the support for the Hong Kong Community in Paddock Wood.

Acts 2 Fund This 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.

Kitchen Refurbishment Fund. A sum of £50,000 was received to enable the Halls Kitchen to be refurbished. The work has been completed and the balance remaining in the fund is being used for improvements in the Winter Hall and the Church.

Other includes the Ashburnham Fund and a Grant from the Benefact Trust towards the various equipment improvements.

Ashburnham Fund This 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 31.12.23 was £152,674. The amount released by the PWPHT trustees during 2024, and shown in the accounts, was based on the actual cost (salary, pension contributions and travel) of employing the individuals concerned.

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024(Continued)

SUMMARY OF MOVEMENTS ON ALL FUNDS FOR YEAR TO 31st DECEMBER 2024

BALANCE 31 Dec 23		INCOME	EXPENSES	TRANSFERS /GAINS	BALANCE 31 Dec 24
£	GENERAL FUNDS	£	£	£	£
36070	Parochial	177703	179008	-933	33832
2050	Church Halls	42677	88710	47157	3174
2669	Children and Youth	4195	7740	1000	124
<u>40789</u>	Totals for General Funds	<u>224575</u>	<u>275458</u>	<u>47224</u>	<u>37130</u>
	DESIGNATED FUNDS				
5290	Church Maintenance Reserve	64			5354
2277	Diocesan Church Repair	46			2323
2849	Halls Maintenance Reserve	46			2895
9215	Church Halls Repair Fund	321		1020	10556
198969	Fixed Assets Reserve			-16606	182363
3684	Mission Opportunity Fund		500		3184
<u>222284</u>	Totals for Designated Funds	<u>477</u>	<u>500</u>	<u>-15586</u>	<u>206675</u>
	RESTRICTED FUNDS				
7554	Fair Trade Shop	16446	17370	597	7227
4506	Bereko Fund	1836	5844	3778	4276
8101	Hong Kong Community Support		1489		6612
4693	Acts 2		604		4089
9249	Kitchen Refurbishment	6100		-13559	1790
2750	Other				2750
<u>36853</u>	Totals for Restricted Funds	<u>24382</u>	<u>25307</u>	<u>-9184</u>	<u>26744</u>
1043749	REVALUATION RESERVE	57137		-22454	1078432
<u>1343675</u>	TOTALS FOR ALL FUNDS	<u>249434</u>	<u>301265</u>	<u>0</u>	<u>1348981</u>

The transfers were as follows:-

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

£3,778 from Parochial to Bereko Fund

£1,000 from Parochial to Children and Youth

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:-

£3,845 Fixed Assets to Parochial

£15,991 Fixed Assets to Halls

£22,454 Revaluation to Halls

£597 Fixed Assets to Shop

£9,732 Fixed Assets to Halls

£13,559 Kitchen refurbishment to Fixed Assets

Gain on Revaluation:-

£57,137 Church Halls

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (Continued)

ANALYSIS OF NET ASSETS BY FUND AS AT 31st DECEMBER 2024

	General	Designated	Restricted	Revaluation	TOTAL 2024	TOTAL 2023
	£	£	£	£	£	£
Fixed Assets	<u> </u>	<u>182363</u>	<u> </u>	<u>1078432</u>	<u>1260795</u>	<u>1242718</u>
Current Assets						
Stocks	275		3800		4075	5080
Debtors / prepayments	21042		7047		28089	22518
Deposits	34268	21971	1570		57809	69335
Bank Accounts and Cash	<u>1888</u>	<u>2341</u>	<u>19327</u>	<u> </u>	<u>23556</u>	<u>30464</u>
	57473	24312	31744		113529	127397
Liabilities						
Amounts Falling Due Within One Year	20343		5000		25343	26440
Fund Balances 2024	37130	206675	26744	1078432	1348981	1343675
Fund Balances 2023	40789	222284	36853	1043749		1343675

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

	Unrestricted Funds		Restricted	Revaluation	TOTAL	TOTAL
	General	Designated	Income Funds		Funds	Funds
Notes on pages	12-13	5	6		2023	2022
	£	£	£	£	£	£
Income and endowments from:						
Donations, Legacies and Grants	155626		66417	0	222043	175923
Charitable Activities	30711	150	293	0	31154	28037
Other Trading Activities	35760		15479	0	51239	53582
Investments	3303	370	38	0	3711	833
Total	225400	520	82227	0	308147	258375
Expenditure on:						
Raising Funds	58		11006	0	11064	11088
Charitable Activities	252372	30726	25209	0	308307	286960
Total	252430	30726	36215	0	319371	298048
Net income/(expenditure)	-27030	-30206	46012	0	-11224	-39673
Transfers between funds	28436	20619	-27612	-21443	0	0
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets for the Charity's own use	0	0	0	114274	114274	151491
Net movement in funds	1406	-9587	18400	92831	103050	111818
Reconciliation of funds:						
Total funds brought forward	39383	231871	18453	950918	1240625	1128807
Total funds carried forward	40789	222284	36853	1043749	1343675	1240625